



# THE EXCISE MANUAL,

## UNITED PROVINCES

or

## AGRA AND OUDH.

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PART II.

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APPENDICES.

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# THE EXCISE MANUAL.

## PART II

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Notification  
No 204/XIII  
—172, dated  
15th June  
1889

**I—Rules made by the Government, United Provinces, for the import into the United Provinces of duty paid spirit and fermented liquor manufactured in Kashmir.**

1 No spirit or fermented liquor shall be imported from Kashmir into the United Provinces, except (1) by the route over the Kohala suspension bridge and through Murree, or (2) by the Jammu and Sialkot route

2 Except under the provision of rule 5, no person shall import spirit or fermented liquor manufactured in Kashmir into the United Provinces unless he holds a license in some district of the United Provinces for either the wholesale or the retail vend of imported spirit or fermented liquor

3 Every person holding such license, who desires to import spirit or fermented liquor manufactured in Kashmir into the United Provinces must first obtain from the Collector or Deputy Commissioner of the district in which he holds a license under the preceding rule, a permit specifying the name of the importer, the amount and class of the spirit or fermented liquor to be imported, and the district to which it is to be imported. On the production of such permit and on the payment of the prescribed duty, the Resident in Kashmir will grant a pass for the import into the United Provinces of spirit or fermented liquor to the amount specified in the permit

The pass shall specify —

- (1) the name of the importer ;
- (2) the district in which he holds a license for the sale of imported spirit or fermented liquor ,
- (3) the class and amount of spirit or fermented liquor, or both, to be imported ,
- (4) the amount of duty paid ,
- (5) the route to be followed ,
- (6) the destination of the spirit or fermented liquor ;
- (7) the period during which the pass will remain in force.

The Resident shall send a duplicate of each pass to the Collector or Deputy Commissioner who issued the permit.

4 On arrival of the spirit or fermented liquor in the Panjáb the pass shall be presented for examination to the Assistant Commissioner or Extra Assistant Commissioner in charge of the Excise Revenue at Murree, Rawalpindi or Sialkot, as the case may be. If no material irregularity is discovered at such examination, and the pass appears to be correct, the Assistant Commissioner or Extra Assistant Commissioner shall endorse it and return it to the person in charge of the spirit or fermented liquor imported. On arrival at the district from which the permit was obtained, the pass shall be again presented for examination to the Officer in charge of Excise Revenue of the district

5 Every person desiring to import spirit or fermented liquor manufactured in Kashmir into the United Provinces for his private

consumption, must apply to the Resident in Kashmír for the issue of a pass. On payment to him of the prescribed duty, the Resident shall issue a pass specifying —

- (1) the name of the importer,
- (2) the class and amount of spirit or fermented liquor covered by the pass,
- (3) the amount of duty paid.

A memorandum shall be attached at foot of the pass, to be signed by the person to whom the pass is issued, stating that the liquor covered by the pass is for private consumption only, and not for sale.

The Resident shall send a duplicate of each pass to the Commissioner of Excise of the United Provinces.

Provided that no person shall import for private consumption more than six dozen quarts of spirit or fermented liquor during the half-year in which the pass is issued.

II.—*Rules made by the Board of Revenue for import in bond into the United Provinces of spirit, the property of the Kashmír State, through the Panjáb from the Srinagar State distillery*

Excise Commissioner's  
Notification  
No. 3193/II-  
248, dated 4th  
September  
1908

1 These rules apply to spirit, the property of the Kashmír State, transported in bond through the Panjáb from the Srinagar State distillery to any bonded warehouse or public distillery in the United Provinces.

2 A consignment of spirit conveyed under these rules shall be held finally exempt from duty when a certificate in the form (marked B) attached to these rules of the delivery in full of the consignment at the bonded warehouse or public distillery in the United Provinces within the period mentioned in the pass has been furnished.

3 The certificate mentioned in the preceding rule must be obtained by the Agent of the Kashmír State from the officer in charge of the bonded warehouse or public distillery in the United Provinces, and must be presented to the Deputy Commissioner of the Rawalpindi district, to whom a copy of the pass covering any consignment shall, as hereinafter provided, previously be sent.

The Deputy Commissioner of the Rawalpindi district shall write off a consignment as finally exempt from duty if the certificate—

- (i) proves delivery to have occurred within the time mentioned in the pass;
- (ii) and also proves such delivery to have occurred in full, both in respect of bulk and degree of strength, with no variation greater than five per centum in either respect.

4 If the conditions (i) or (ii) of the foregoing rule are not satisfied by the certificate presented, or if no such certificate of delivery is produced, the Deputy Commissioner of the Rawalpindi district shall take steps for the levy of duty, as the case requires, either upon the whole of a consignment or upon such portion of a consignment as is not accounted for after the due allowance for variations has been made calculating the duty at the rate prescribed for like spirit under clause (b) of section 31, Act XII of 1896

5 The passes granted by the Resident in Kashmir shall have full force and effect to cover consignments in their transit through the Panjáb and the United Provinces provided

- (a) that all spirit consigned is conveyed in casks securely closed and sealed so that bulk shall not be broken in transit,
- (b) that marks to show its serial number and the quantity and strength of its contents shall be legibly cut or painted on each cask in agreement with the entry made in the pass in respect of such cask;
- (c) that all consignments despatched from Srinagar shall enter the Panjáb by the Kohala route and be taken direct to the Rawalpindi Railway Station, and shall there be consigned by train direct to the bonded warehouse or public distillery in the United Provinces,
- (d) that the passes are granted in Form A appended to these rules,
- (e) that no single consignment be of a quantity less than eight gallons

6. Each pass shall display printed upon its reverse side a form of declaration to be signed by the responsible officer of the Kashmir State, at the time of grant of the pass, to the effect that the Kashmir Darbár admits liability for payment of duty in the Panjáb in accordance with rules 3 and 4 if the conditions of the same rules are not fulfilled

7. The Resident in Kashmir on granting a pass to cover the transport of a consignment shall at the same time forward a copy thereof, with the declaration on its reverse side duly attested, to the Deputy Commissioner of the Rawalpindi district

8 Any consignment despatched in a manner not in conformity with these rules, or which shows signs of broken bulk or of having been tampered with, shall be subject to detention and disposal under the provisions of the Excise Act, 1896, or under the rules in force in the province in which the irregularity is detected, or which have been made under this Act to regulate the transport of spirits between licensed vend premises situate in the province.

9 The Deputy Commissioner of the Rawalpindi district may extend the period of currency of any pass if application is made to him stating that owing to accident or unforeseen causes a consignment cannot be delivered at the bonded warehouse or public distillery in the United Provinces by the date for delivery which was entered in the pass.

10 Should any delay arise in granting the certificate mentioned in rule 2, owing to causes which, in the opinion of the Collector of the district, would be a sufficient reason for extending the currency of a pass, that officer may grant a certificate to that effect to the importer, and the Deputy Commissioner of Rawalpindi may on receipt thereof grant the certified necessary extension.

11 The certificate mentioned in rule 2 shall not be granted until the original pass issued by the Resident of Kashmir has been produced by the importer and inspected by the Collector.

12 Kashmir spirit on receipt shall, after verification of the quantity and strength, be consigned to the tested spirit godown. The rules regulating the issue and manner of payment of still-head duty which are applicable to country spirit shall apply to Kashmir spirit, with one exception, *viz*, still-head duty shall be calculated at Rs 4 per gallon at London proof, and issues at any strength at or below 5 over proof will be permissible.

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### *Form of Pass*

#### (FORM A)

In exercise of the authority conferred on me by the Panjáb Government under section 31 of Act XII of 1896 (the Excise Act), I, the Resident of Kashmir, grant this pass for the conveyance of the undermentioned quantity of spirit, which is the property of the Kashmir State, from the Srinagar State distillery through the Panjáb to the  $\frac{\text{bonded warehouse}}{\text{public distillery}}$  at \_\_\_\_\_ in the United Provinces

The serial number and the bulk and strength of the spirits contained therein are marked upon each cask, and these marks agree with the entries detailed in this pass.

The casks are closed and sealed and are to be taken *via* Kohala direct to the Rawalpindi Railway Station and are there to be consigned by rail to the  $\frac{\text{bonded warehouse}}{\text{public distillery}}$  in the United Provinces above mentioned, delivery at the  $\frac{\text{warehouse}}{\text{public distillery}}$  being made not later than the \_\_\_\_\_ of 19\_\_\_\_, after which date the period of currency of this pass shall expire.

The person to be in charge of this consignment from Srinagar to Rawalpindi Railway Station is \_\_\_\_\_



Detail of casks and quantity and strength of spirit contained in each —

Number cut or painted on cask	Quantity and strength of spirit
1	
2	
3	
4	
5	
6	
7	

Seal

Resident in Kashmír.

Date \_\_\_\_\_

*Declaration.*

(To appear on the reverse of each pass.)

I \_\_\_\_\_, acting on behalf of and upon authority received from the Kashmír Darbár, hereby declare and admit that the consignment of spirits detailed in this pass is to be conveyed subject to the rules made by the Financial Commissioner, Panjáb, under Notification No 171, dated 22nd August 1902, and the rules contained in the notification of the Commissioner of Excise, United Provinces, No 3193/II-248, dated 4th September 1903, and that the Agent of the Kashmír State stationed at the bonded warehouse public distillery in the United Provinces is bound to present to the Deputy Commissioner of the Rawalpindi district a certificate proving that the consignment has been delivered at the bonded warehouse public distillery by a date not later than the date mentioned in the pass, subject to any such extension as may be required and may be allowed under the said rules

And I hereby further accept on behalf of the Kashmír Darbár liability for any duty which may be demanded by the Panjáb Government under rules 3 and 4 of the said rules, if the above-mentioned certificate is not furnished, or if being furnished, it

does not prove delivery in full, after a variation of 5 per cent in respect of bulk and strength has been allowed for.

(Attested)

Resident in Kashmír.

Signature of the officer making  
the declaration.

Date\_\_\_\_\_

*Form of certificate*

(FORM B)

I, the officer in charge of the bonded warehouse at \_\_\_\_\_, public distillery, in the United Provinces, hereby certify that the consignment of spirit despatched to this bonded warehouse (in accordance with the public distillery rules made and published by the Financial Commissioner, Panjáb, in Notification No 171, dated 22nd September 1902) and the rules contained in the Notification of the Commissioner of Excise, United Provinces, No 3193/II-248, dated 4th September 1903, was received at this bonded warehouse on the \_\_\_\_\_ day of public distillery 19\_\_\_\_, and was found to be in the following condition in respect of bulk and strength --

Serial No of cask	Quantity of spirit contained in the cask	Strength (in terms of L P) of the spirit contained in the cask
1		
2		
3		
4		
5		
6		
7		
Total ...		

I further certify that this consignment of spirit has been deposited in the bonded warehouse abovementioned there to be public distillery excoised before it is issued to licensed vendors at the rate of duty which under section 7 of the Excise Act (XII of 1896) has been

fixed as leviable upon spirit removed from distilleries licensed under section 5 of the said Act

---

Signature of the officer in charge  
of the bonded warehouse  
public distillery at

Dated \_\_\_\_\_

---

III.—*Rules under section 9(d) of the Excise Act XII of 1896 for regulating the export of rum and other spirits manufactured at Sháhjahánpur to the Lower Provinces of Bengal, the Central Provinces and to Assam.*

1 Any person may export rum and other spirits manufactured at Sháhjahánpur to—

- (i) the Lower Provinces of Bengal, or the Central Provinces, either after prepayment of duty at the rates prescribed in the respective provinces or in bond, and
- (ii) to Assam, after prepayment of duty at the rate prescribed in Assam

under a pass granted as provided in the following rules —

2 When any person desires to export rum or other spirits manufactured at Sháhjahánpur to the Lower Provinces of Bengal, or the Central Provinces, or Assam, he shall present a written application for a pass to the Collector of Sháhjahánpur.

The application must specify—

- (i) the name of the consignor,
- (ii) the name of the consignee,
- (iii) the description, quantity and strength of the spirits to be exported,
- (iv) in the case of spirits to be exported to the Lower Provinces of Bengal or to the Central Provinces, whether liquor is to be exported after prepayment of duty or in bond

3 Every application must be accompanied by—

- (i) a license from the Collector or Deputy Commissioner of the district to which the spirits are to be exported authorizing the import of the spirits, and
- (ii) in the case of spirits to be exported in bond, a duly executed bond in Form A

*Exception* — Provided that such a license shall not be required in the case of spirits imported by licensed dealers, or by private persons requiring the spirits for consumption and not for sale. In these cases, however, duty must be prepaid at Sháhjahánpur.

NOTE — The license referred to in clause (i) above may be a general license covering all consignments for one year

4 If the spirits are to be exported after prepayment of duty, the intending exporter shall pay in the amount of duty leviable

upon them into the Government Treasury, after filling up an invoice (*chálán*) in duplicate. The Treasury Officer, on payment of the duty, shall sign and return one copy of the *chálán* to the exporter, retaining the other for record in the treasury. The exporter shall submit the receipted *chálán*, in proof of payment of duty, with his application presented under rule 2.

5 The pass granted by the Collector of Sháhjahánpur shall be in triplicate and shall specify—

- (i) the name of the consignor,
- (ii) the name of the consignee,
- (iii) the number and description of casks or other vessels in which the spirits are to be exported,
- (iv) the description, quantity and strength of the spirits contained in each cask or other vessel,
- (v) whether duty has been prepaid or not.

One copy of the pass shall be delivered to the exporter, a second forwarded to the Collector or Deputy Commissioner of the district to which the spirits are to be taken, and the third retained for record. Within a reasonable time to be fixed by the Collector of Sháhjahánpur and specified in the bond, the importer shall produce to the Collector of Sháhjahánpur his copy of the pass, with a certificate on it signed by the Collector or Deputy Commissioner of the importing district as to the due arrival of the spirit at its destination.

6 On each cask or other vessel containing spirit for export there shall be legibly cut or printed—

- (i) the name and the mark of the Rosa Distillery,
- (ii) the number of the cask or other vessel,
- (iii) the nature, quantity and strength of its contents

These particulars should correspond with those entered in the pass

7. On a written application being made to the Collector of Sháhjahánpur stating the causes, accidents, &c, which necessitate an extension of time, or on the production before him of a certificate from the Collector or Deputy Commissioner of the place of destination to the effect that there are good and sufficient reasons for extending the currency of the bond, it shall be competent for the Collector of Sháhjahánpur, if he thinks fit, to extend the time named in the bond for the due arrival of the spirit at its destination.

8. The Collector of Sháhjahánpur shall discharge the bond on receipt of the pass and certificate mentioned in rule 5, provided that none of the conditions of the bond have been infringed. If the certificate be not received within the time mentioned in the bond, or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Collector of Sháhjahánpur shall forthwith take the necessary steps to recover from the executant, or his surety, the penalty due under the bond.

## FORM A.

Form of bond for exportation to the                      of spirits manu-  
factured at the Rosa Distillery                      without payment of  
duty.

Know all men by these presents that we                      of  
and                      of                      are  
jointly and severally held and firmly bound unto the Secretary  
of State for India in Council, his successors in office or assigns, in  
the sum of Rs.                      to be paid to the said Secretary of State  
for India in Council, his successors in office or assigns, for which  
payment well and truly to be made we jointly and severally bind  
ourselves, and any two of us, and each of us binds himself and each  
and every one of our respective heirs, executors, administrators and  
representatives by these presents      Sealed with our seals dated this  
day of                      190      .

Whereas the above bounden                      are justly and truly indebted  
to the Secretary of State for India in the sum of Rs                      ,  
being the full amount of duty payable to the Secretary of State for  
India at the rate of Rs.                      per gallon London proof for

gallons of spirits of the strength of  
per cent London proof manufactured at the  
distillery in Sháhjahánpur, which the said  
have been allowed to remove without prepayment of duty. And  
whereas the said                      have agreed to produce  
before the Collector of Sháhjahánpur within

days the pass granted to them with a certificate on  
it signed by the Collector of                      of the due  
arrival at                      of the abovementioned

gallons of spirit of the aforesaid strength, or in default  
thereof to pay to the Secretary of State for India in Council at  
the Treasury at                      Rs                      ' being a

sum equal to double the amount of duty payable on the said  
spirits And whereas the said                      have also agreed to  
pay a further duty at the abovementioned rate on any excess or  
deficiency in quantity or strength which may be found on exam-  
ination of such spirits at                      , an allowance of 5 per cent.  
being made in case of deficiency for dryage, wastage, leakage or  
evaporation, and whereas the said                      has agreed to become a  
surety for the due performance by the said                      of the said

agreement. Now the condition of the above written obligation is  
such that if the above bounden                      , their or his heirs, exe-  
cutors, administrators or representatives or some or one of them  
do and shall within                      days from the date of this obliga-  
tion produce before the Collector of Sháhjahánpur the said pass  
granted to them with a certificate on it signed by the Collector of  
and do and shall well and truly pay or cause to be  
paid to the said Secretary of State for India in Council all duty  
already due on the said spirit and all duty agreed to be paid by

the said \_\_\_\_\_ to the Secretary of State,  
then this bond shall be null and void otherwise it shall remain in  
full force and virtue.

Signed sealed and delivered.

Signed sealed and delivered.

Signed sealed and delivered.

*IV.—Rules made by the Panjáb Government and published by  
the Government of the United Provinces for regulating  
the import into the Panjáb, under bond, of rum and  
other spirits manufactured at the Rosa Distillery,  
Sháhjahánpur district.*

Notification  
No 167/XIII  
—8-29, dated  
10th October  
1884.

1. Persons desiring to import rum and other spirits manufactured at Sháhjahánpur into the Panjáb, without payment of duty at the distillery, shall procure from the Deputy Commissioner of the district into which the spirit is to be imported a permit stating the kind, quality, and amount of the spirit to be imported. On their presenting this permit to the Collector of Sháhjahánpur and executing a bond for the payment of duty to the Deputy Commissioner of the district into which the spirit is to be imported, the Collector will grant a pass to cover the removal of the spirit from the distillery into the district specified in the permit, and will at the same time send a letter of advice to the Deputy Commissioner of the said district, giving full particulars of the consignment. The bond and permit shall be in the forms annexed to these rules.

2. The following marks shall be legibly printed or put on all the casks or other vessels containing the spirits, *viz*, (1) the name of the distillery, (2) the trade or other mark of the proprietor, (3) the number of the cask or other vessel, and (4) the quantity and strength of the contents. The above particulars should correspond with those entered in the letter of advice.

3. The Financial Commissioner of the Panjáb will appoint a place or places for the reception, examination, and storage of all spirits imported under bond from Sháhjahánpur, and such places shall be called bonded warehouses.

4. Spirits imported under bond shall be brought into a bonded warehouse within one month from the date of the pass under which they were removed from the distillery, after which they will not be admitted, unless it be shown to the satisfaction of the Deputy Commissioner of the district where the bonded warehouse is situated that there was sufficient cause for the delay which has occurred in transit. In the event of the Deputy Commissioner finally refusing to admit the spirits, they shall be returned to the distillery from which they were issued. The spirit shall be conveyed to the bonded warehouse by the most direct route, and in the case of intentional deviation from the direct route shall be liable to confiscation.

5 The spirit, on arrival at the bonded warehouse, shall be gauged and tested as to quantity and strength in the presence of the holder of the pass, an allowance of 5 per cent being made for dryage and leakage. For any deficiency in quantity in excess of this allowance double duty will be charged, unless it be shown to the satisfaction of the Deputy Commissioner of the place where the bonded warehouse is situated that the deficiency was due to accident. A certificate containing full particulars of the spirit stored in the warehouse will be delivered to the importer in lieu of the pass, which shall be returned to the Collector of Sháhjahánpur with an endorsement showing the description, amount, and strength of the spirit received in bond and the amount of penalty, if any, exacted.

6 No spirit shall be removed from the warehouse except under a pass signed by the Deputy Commissioner or other officer duly authorized by the Financial Commissioner to grant such passes, and until full duty has been paid thereon. Any spirit removed from the warehouse, except as above, will be liable to confiscation, and the person removing the liquor to the penalties prescribed by the excise law, provided that it shall be always competent to the Financial Commissioner to permit the removal of spirit from one bonded warehouse to another, or back to the distillery from which it was issued, without payment of duty. Notice shall be given to the Collector of Sháhjahánpur of all passes granted under the rule and of the sums paid on account of duty for the spirits removed from the warehouse.

7 Any establishments that may be considered necessary by the Financial Commissioner for the proper control of the warehouses established under rule 3 for the safe custody of their contents, and generally for the carrying out of these rules, shall be entertained and paid at the cost of the owners of the spirits stored therein, who shall also be liable to payment for the use of the warehouses at such rates as may be fixed from time to time by order of the same authority.

---

*Form of bond*

No

190

We, A B                      now of                      and C. D                      of  
the same place, are jointly and severally bound to Her Majesty's  
Secretary of State for India in Council in the sum of Government  
rupees                      , to be paid to the said Secretary of State in Coun-  
cil, for which payment we jointly and severally bind ourselves  
and our legal representatives

Date

(Signed)

The above bounden

having applied to the

for and obtained permission to lodge in the warehouse

at \_\_\_\_\_, for a period of \_\_\_\_\_, the following goods, that is to say \_\_\_\_\_, the condition of this bond is that—

If the \_\_\_\_\_ or their legal representatives shall observe all the rules prescribed by the Chief Revenue Authorities of the United Provinces and Panjáb to be observed by owners of goods warehoused and by persons obtaining permission to warehouse goods, and if the said \_\_\_\_\_ or their legal representatives shall pay to the Deputy Commissioner of \_\_\_\_\_ all dues, whether excise duties, warehouse dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect of them within \_\_\_\_\_ from the date of this bond, or within such further time as the Chief Revenue Authority of the Panjáb shall allow in that behalf, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said Deputy Commissioner, and if within the term so fixed or enlarged, the said goods having been removed from the said warehouse for home consumption, the full amount of all excise duties, warehouse dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods, this obligation shall be void. Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force.

Date \_\_\_\_\_ (Signed) \_\_\_\_\_

*Form of permit for importation of spirits under bond.*

Permission is hereby granted to

to import into the \_\_\_\_\_ district, without payment of duty, subject to the provisions of the rules in force in the Panjáb relating to such importation, the spirits herein mentioned, manufactured at the Rosa Distillery, Sháhjahánpur. —

Description of spirits	Quality and strength	Quantity
1	2	3

Signature of Deputy Commissioner.

District of

Dated

*V—Rules to regulate the export of bhang to the Bombay Presidency.*

1. Sanction to export must be obtained from the Collector of the district of export, as well as from the Collector of the district of import.

Circular  
No 1/IX-190,  
dated 3rd  
October 1902,  
and G O No  
136/XIII-733,  
dated 30th  
June 1902,



2. The Collector of the district of import will grant a pass of the annexed form, and forward a copy thereof to the Collector of the district of export

3. The exporter, or his agent, shall produce his copy of the pass before the Collector of the district of export, who may then grant the necessary permission

4. The exporter shall obtain the *bhang*, either from the district drug contractor, or from a person holding a license in Form No. 27, Appendix F.

5. The drugs shall be securely packed and weighed in the presence of an official, whom the Collector shall designate for the purpose, and who shall be, ordinarily, not inferior in rank to a Naib Tahsildār.

6. Each package of drugs shall be sealed by such officer, who shall then enter the necessary particulars on the reverse of both copies of the pass

*N B.*—The form of pass is that prescribed by the Bombay Government. The expressions therein "exporting warehouse" and "officer in charge of the exporting warehouse" may be read in these Provinces as equivalent to "place of export" and "Naib Tahsildār (or other officer designated under rule 5 *supra*)" respectively

7. One copy of the pass shall be returned direct to the Collector of the district of import, the other shall be made over to the exporter or his agent.

All packages of *bhang* shall be consigned to the Collector of the importing district

*Import permit for intoxicating drugs*

No. \_\_\_\_\_ of 190 .

Office of the Collector  
of \_\_\_\_\_

190

Mr. \_\_\_\_\_

of \_\_\_\_\_

through his agent (if any at place of export) is hereby authorized to import from the Intoxicating Drugs Warehouse at \_\_\_\_\_ to the

Description.

Quantity

Indian

Indian

Maunds

Sērs.

Bonded Warehouse at \_\_\_\_\_ intoxicating  
drugs of the description and quantities  
specified in the margin by the undermen-  
tioned route *viz.* \_\_\_\_\_

In words \_\_\_\_\_

This permit will be in force up to the evening of the \_\_\_\_\_  
190 .

Collector.

To be filled in by the Officer in charge of the Exporting Warehouse at \_\_\_\_\_

Month, date and hour when the drug is issued from the warehouse	Number of each package	Gross weight of each package	Net weight of each package	Kind of drug	Route by which drug is to be conveyed	Remarks
1	2	3	4	5	6	7
		Mds.    s    c	Mds.    s    c			

Dated \_\_\_\_\_ 190 .

Officer in charge of the  
Exporting Warehouse.

Certified that I have personally checked the weight of the above consignment after its arrival in the warehouse at \_\_\_\_\_ on \_\_\_\_\_ 190 , and have found it in accordance with the permit

Dated \_\_\_\_\_ 190 .

Importing Warehouse Inspector

## VI—Rules for the purchase of *pāthar gānja* at the *Khandwa* storehouse.

As *gānja* has in recent years been supplied to the districts in your province from the storehouse at *Khandwa*, I have the honour to request that you will cause it to be notified to the wholesale vendors who come to *Khandwa* for their supply, that the rules for purchase of *gānja* at the *Khandwa* storehouse have recently been modified by the Central Provinces Government.

2 In future, all purchasers of *gānja* must either appear in person at the godown, or duly appoint a local agent by power of attorney to act on their behalf. The purchase of *gānja* through irresponsible local traders, which has hitherto been prevalent, is forbidden.

3 In future all purchases of *gānja* from cultivators made outside the storehouse at *Khandwa* will be considered void. The *gānja* comes to the storehouse in December, and intending purchasers should arrange to lay in their supplies on or after this month in the manner noted in paragraph 2 above.

## VII—Rules regarding the grant of passes for the transit of opium, both crude and manufactured, from one Native State to another in Central India and Rājputāna passing through British territory, issued by the Opium Agent in Mālwa —

1 The Rājputāna-Mālwa and the Indian Midland Railway lines are the prescribed routes for the transit of opium.

2 Transit of opium is to be allowed only under cover of passes issued by the Political Agent\* of the importing Native State. The period for which the pass is valid to be entered in the column of remarks. Passes should not be made available more than six months.

3 Passes that are not used within the prescribed period must be returned for cancellation to the Political Agent who issued them.

4. A return of passes issued to be submitted by the Political Agent to the Deputy Opium Agent in Mālwa, Indore, every month as per Form B.

5 Passes are only to be issued on the requisition of the Native State on behalf of the importer (merchant).

6 The exporting Native State and the Political Officer attached thereto should certify that no more than the quantity authorized in the pass is exported, and should forward the opium with the pass duly endorsed to the railway, for transmission in conformity with the instructions contained in the pass.

7 The railway authorities will send the opium intact, by the prescribed route only, consigned to the official specially appointed by the State for this duty. The pass will be taken over by the railway authorities and made over with the consignment.

\* Vide Form A attached

of opium to the official in question, who will receive and check the consignment

8. The official specially appointed by the State for this duty will receive the consignment, examine it, and send it under proper safeguards to the importing Native State

9. The Deputy Opium Agent in Málwa is the authority to issue passes for and to regulate the import of opium into any State on the railway line between Neemuch, Ujjain and Indore.

## A.

*Permit for the passage of opium from one Native State in Central India or Rájputána to another Native State in Central India Agency through British Territory*

Exporting Native State	Native Importing State	Name of importer from	Name of consigner at	Description of the drug	Quantity authorized	Station		Route	Name of official specially appointed by the State for this duty	Remarks.
						From	To			
1	2	3	4	5	6	7	8	9	10	11
				Crude opium.				By railway from		Valid up to—

*N B*—This permit shall be taken charge of by the railway authorities and presented with the consignment to the official appointed by the State for this duty at the terminal station

Copy to (1) The Political Agent, (2) The Collector, (3) The Station Master, (4) The Assistant Opium Agent,  
for information

The

19

*Residency*

## B

*Return of permits authorizing the passage of opium from one Native State either in Central India or Rájputána to another Native State in the Central India Agency granted by the Political Agent—during the month ending—*  
 \_\_\_\_\_19 .

Station from	Station to	Number and date of passport		Name of consignor	Weight of opium per passport Crudo opium Maunds	Officer signing passport	Name and address of consignor	Remarks
		No. 1 T. P.	Date.					
1	2	3	4	5	6	7	8	9

*N.B.*—These permits are issued under rule 385 of the United Provinces Opium Rules to cover the consignments of opium from the States, either in Central India or Rájputána, to the States in Central India and carried by railway through the United Provinces

\_\_\_\_\_*Political Agency*

\_\_\_\_\_*Per*—19 .

\_\_\_\_\_*Political Agent.*

*List of permanent advances to be held by Collectors in the  
Excise Department for payment of rewards and to meet  
contingent expenses.*

DISTRICT					AMOUNT SANCTIONED.	Rs
Dehra Dūn	.	..	..	..	...	200
Sahāranpur	.	..	..	..	..	300
Muzaffarnagar	.	..	..	..	..	200
Meerut	.	..	..	..	..	300
Balānshahr	.	..	..	..	..	200
Algarh	.	..	..	..	..	250
Total				..	..	1,450
Muttra	..	.	.	.	..	200
Agri	.	..	..	..	..	300
Farrukhabad	..	..	..	..	...	300
Mānpuri	...	.	.	.	..	200
Etāwah	...	.	.	.	..	200
Etah	..	.	.	.	...	200
Total				...	..	1,400
Bareilly	...	...	..	..	...	300
Bijnor	...	..	.	...	...	250
Bādaun	..	..	..	..	..	200
Morādābad	..	...	..	.	..	300
Shāhjahānpur	.	...	..	...	..	250
Pilibhīt	..	.	...	...	...	200
Total				..	..	1,500
Cawnpore	..	...	.	...	..	300
Fatehpur	...	..	..	..	...	300
Bānda	.	.	.	.	..	200
Hamīrpur	.	..	..	..	..	200
Allahābad	.	.	..	.	..	300
Jalaun	.	..	..	..	..	200
Jhānsi	.	.	..	..	..	200
Total				...	..	1,700
Benares	...	..	...	..	..	300
Mirzapur	.	...	..	..	..	250
Jaunpur	.	..	..	...	..	200
Ghāziपुर	..	..	...	...	...	200
Ballia	..	...	...	..	..	200
Total				..	..	1,150
Gorakhpur	...	..	..	...	..	300
Basti	..	..	.	..	..	200
Azamgarh	...	...	...	...	..	200
Total				...	..	700
Almora	...	...	...	...	...	100
Garhwāl	...	...	...	..	..	100
Naini Tāl	...	...	...	...	..	100
Total				..	..	300

*List of permanent advances to be held by Collectors in the  
Excise Department for payment of rewards and to meet  
contingent expenses—(concluded).*

DISTRICT					AMOUNT SANCTIONED Rs
Lucknow	..	...	...	..	300
Unao	..	..	...	...	250
Rao Bareilly	...	..	..	...	250
Sitapur	.	.	.	.	200
Hardoi	.	..	...	..	200
Kheri	..	.	.	.	200
Total					... 1,400
Fyzabad	.	.	.	.	300
Gonda	...	.	..	..	200
Bahraich	...	.	.	..	200
Saltānpur	...	.	.	..	200
Partābgarh	...	..	...	..	300
Bara Banki	...	..	..	..	200
Total					... 1,400
Provincial Total					.. 11,000

*I.—Rates of duty under section 7 of the Excise Act X, 1896, in respect of spirit removed from any distillery licensed under section 5 of the said Act in the United Provinces.*

Notification  
No 27/XIII-  
531A, dated  
24th January  
1901.

(1)—If the spirit is to be removed for consumption—

	Rs	
To the Lower Provinces of Bengal, Assam, the Madras and Bombay Presidencies or Burma ...	6	} Per imperial gallon or six quart bottles of the strength of London proof, the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
To the Central Provinces	5	
Elsewhere ..	4	

(2)—If the spirit has been rendered effectually and permanently unfit for human consumption } 5 per cent *ad-valorem*.

*II.—Rates of still-head duty under section 7 of the Excise Act XII 1896, levied on country spirit issued from the distilleries established under section 6 of the said Act in the United Provinces.*

Notification  
No 134/XIII-  
700A, dated  
28th April  
1903

On country spirit issued for consumption in the towns of Dehra, Sahāranpur, Meerut, Agra, Farrukhabad *cum* Fatehgarh, Bareilly, Moradabad, Shāhjāhānpur, Cawnpore, Allahabad, Benares, Mirzapur, Lucknow and Fyzabad. } Rs 3 per proof gallon; and Rs. 2-4-0 per gallon 25° U. P.

On country spirit removed for consumption in any other locality. } Rs 2-8-0 per proof gallon; and Rs 1-14-0 per gallon 25° U. P.

*Note*—For the purpose of this notification the expression "town" shall be deemed to include the area within the Municipal boundaries, the area within the Cantonment boundaries (if any), and all places within a distance of two miles from the nearest point of either of the aforesaid boundaries





*Forms of registers, licenses, passes, &c, prescribed for use in the administration of revenue from foreign spirits and foreign fermented liquor.*

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Register of spirits in store ...	104(7)	24A
2	Register of issues and duty	"	24A
3	Register of passes	"	25A
4	Register of malt liquor manufactured, issued and balance remaining in store in the brewery	145	25A
5	Register of malt liquor returned unsold to the brewery	"	26A
6	Pass for removal of spirits from distillery worked after the English method	109	27A
7	Pass for removal from distillery of spirits rendered effectually and permanently unfit for human consumption	124	27A
8	Pass for removal of liquor from brewery	138	27A
9	Pass for removal of spirits to Commissariat Department	115(2)	28A
10	Pass (special) for removal of spirits from distillery worked according to English method for domestic consumption	111	28A
11	Certificate for refund of duty on liquor returned unsold to brewery	143	29A
12	Bond for removal of liquor from brewery without payment of duty	134(2)	29A
13	License to work a distillery after the English method	100	30A
14	License to work a brewery	131	31A
15	License for wholesale vend of foreign spirits and foreign fermented liquor	57	31A
16	License for retail vend of foreign spirit and foreign fermented liquor at hotels and dāk bungalows	61(1)	32A
17	License for retail vend of foreign spirits and foreign fermented liquor at bars, theatres, &c, &c.	61(2)	33A
18	License for retail vend of foreign spirits and for eign fermented liquor at Railway refreshment rooms and dining cars	61(3)	35A
19	License (shop) for retail vend of foreign spirits and foreign fermented liquor for consumption on and off the premises, or for consumption off the premises only	61(4)	36A
20	License for vend of foreign spuits and foreign fermented liquor by auction	61(5), 127	38A 39A
21	License for retail sale of methylated spirits		
22	License for the purchase of methylated spirits in excess of one gallon	128	40A
23	Pass (special) for removal of liquor from brewery for domestic consumption	140	40A



## FORM No 3.

## Register of passes.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Date	Passes for Commissariat or Ordnance Department or in bond to other provinces				Passes for traders and others for quantities not less than eight gallons				Special passes for domestic consumption				
	Name of party in whose favour pass issued	Quantity, and strength of spirit, &c, covered by pass	Amount of duty due	Destination	Name of party in whose favour pass issued	Quantity, and strength of spirit, &c, covered by pass	Amount of duty paid	Destination	Name of party in whose favour pass issued	Quantity, and strength of spirit, &c, covered by pass	Amount of duty paid	Destination	Remarks

## FORM No 4

## Register of malt liquor manufactured, issued and balance remaining in store in the brewery

Date.	Balance at beginning of day	Quantity manufactured	Issues			Balance at close of day
			Quantity issued	Person to whom consigned	Place to which consigned	
1	2	3	4	5	6	7

Notes (1) — The closing balance should be entered on any day on which either manufacture or issue takes place  
 (2) — When stock taking takes place, a note of the actual balance ascertained should be made, and this balance carried on from the beginning of the next day

## FORM No. 5.

*Register of malt liquor returned unsold to the brewery.*

1	2	3	4	5	6	7	8	9
Quantity returned unsold	Original gravity	Date of issue	Date of return	Person by whom returned	Place from which returned	Cause of return	How disposed of	Date of disposal

## FORM No 6

*Pass for removal of spirits from distillery worked after the English method.*

Register No. \_\_\_\_\_

Pass from the licensed distillery of \_\_\_\_\_ at \_\_\_\_\_, in the district of \_\_\_\_\_, the undermentioned quantity of \_\_\_\_\_, viz., \_\_\_\_\_ gallons, upon which the legal duty has been paid, and contained in casks marked as below, consigned to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_

This pass will continue in force for \_\_\_\_\_ days from this date Quantity of despatch —

No Imperial Gallons Name of Distillery O P
---

District

Collector

Dated .

Distillery Officer

## FORM No 7

*Pass for removal from distillery of spirits rendered effectually and permanently unfit for human consumption.*

Register No. \_\_\_\_\_

Pass for the removal from the distillery at \_\_\_\_\_ of \_\_\_\_\_ gallons of spirit is hereby granted to \_\_\_\_\_ in the district of \_\_\_\_\_ under the following conditions, the infraction of any of which shall involve penalties under section 3, Act XVI of 1863 —

1st — That the spirit shall not be of less strength than 30 per cent over London proof, and shall, before removal, be rendered effectually and permanently unfit for human consumption by the addition thereto of caoutchoucine in the proportion of one part by volume to every 99 parts of the spirit

2nd — That duty at the rate of 5 per cent upon the value of spirit so treated be paid before it is removed from the distillery.

District

Date .

Collector.

## FORM No 8

*Pass for removal of liquor from brewery.*

Register No. \_\_\_\_\_

Pass from the licensed brewery of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_, the undermentioned quantity of \_\_\_\_\_, viz., \_\_\_\_\_ gallons,

upon which the legal duty has been paid,\* and contained in casks marked as below, consigned to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_

This pass will continue in force for \_\_\_\_\_ days from this date.

Quantity of despatch \_\_\_\_\_

Imperial Gallons \_\_\_\_\_

Name of Brewery \_\_\_\_\_

Original Gravity \_\_\_\_\_

\* *Viz* Rs \_\_\_\_\_ a \_\_\_\_\_ p \_\_\_\_\_

By item No \_\_\_\_\_ in the *siyāha* of \_\_\_\_\_.

Place \_\_\_\_\_

*Tahsildār* of \_\_\_\_\_

Date \_\_\_\_\_

Signature of Collector, Excise Officer or Brewer

NOTE—In all cases in which liquor is issued without prepayment of duty the following words, *viz* "upon which the legal duty has been paid" and the note to be filled in by the *Tahsildār* shall be omitted

### FORM No 9

*Pass for removal of spirits to Commissioner at Department.*

Register No \_\_\_\_\_

Pass from the licensed distillery of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_, the undermentioned quantity of \_\_\_\_\_, *viz* \_\_\_\_\_ gallons, without payment of duty, and contained in casks marked as below, consigned to \_\_\_\_\_ in the district of \_\_\_\_\_

This pass will continue in force for \_\_\_\_\_ days, from this date

Quantity of despatch \_\_\_\_\_

Imperial Gallons \_\_\_\_\_

Name of Distillery \_\_\_\_\_

Strength of Spirits \_\_\_\_\_

District \_\_\_\_\_

Date \_\_\_\_\_

Collector

### FORM No 10

*Special pass for removal of spirits from distillery worked according to English method for domestic consumption*

Register No \_\_\_\_\_

Special pass is hereby granted for the despatch of the undermentioned quantity of \_\_\_\_\_ manufactured at the distillery of \_\_\_\_\_, at \_\_\_\_\_, in the district of \_\_\_\_\_ to \_\_\_\_\_, residing at \_\_\_\_\_, in the district of \_\_\_\_\_, the prescribed duty having been paid,

and the despatch having been certified for domestic consumption only.

This special pass shall continue in force for \_\_\_\_\_ days only from this date

Description of spirits	Quantity in imperial gallons	Number of bottles.

District \_\_\_\_\_.

Dated \_\_\_\_\_

Collector

### FORM No 11

*Certificate for refund of duty on liquor returned unsold to brewery*

I, \_\_\_\_\_, hereby certify that the under-mentioned duty was paid by \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at \_\_\_\_\_, as per receipt enclosed, that the whole (*viz.* \_\_\_\_\_ gallons) of the liquor on which the said duty was paid has been returned unsold to the brewery from which it was issued, and that the original gravity of the liquor on which refund of duty is hereby claimed is not less than the original gravity of the liquor when issued, *viz*

*Signed*

*Date*

Duty paid of which refund is claimed, Rs \_\_\_\_\_

### FORM No 12

*Bond for removal of liquor from brewery without payment of duty*

Know all men by these presents that we \_\_\_\_\_ of \_\_\_\_\_

and \_\_\_\_\_  
of \_\_\_\_\_  
and \_\_\_\_\_  
of \_\_\_\_\_

are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs \_\_\_\_\_, to be paid to the Secretary of State for India in Council, his successors in office or assigns, for which payment, well and truly to be made, we jointly and severally bind ourselves and any two of us, and each of us



binds himself and each and every one of our respective heirs, executors, administrators and representatives by these presents, sealed with our seals, dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Whereas the above bounden \_\_\_\_\_ are justly and truly indebted to the Secretary of State for India in the sum of Rs \_\_\_\_\_, being the full amount of duty payable to the Secretary of State for India at the rate of Rs \_\_\_\_\_ per gallon, for \_\_\_\_\_ gallons of fermented liquor manufactured at the \_\_\_\_\_ brewery in \_\_\_\_\_ district, which the said \_\_\_\_\_ have been allowed to remove without prepayment of duty, and whereas the said \_\_\_\_\_ have agreed to pay to the Secretary of State for India in Council at the treasury at \_\_\_\_\_ duty at the rate of \_\_\_\_\_ and whereas the said \_\_\_\_\_ have agreed to become surety for the due performance by the said \_\_\_\_\_ of the said agreement now the condition of the above written obligation is such that, if the above bounden \_\_\_\_\_, their or his heirs, executors, administrators or representatives, or some or one of them, do and shall within the time prescribed by the Collector or Commissioner of Excise, well and truly pay or cause to be paid to the Secretary of State for India in Council at the aforesaid Treasury all duty payable as aforesaid on said liquor removed without prepayment of said duty, then this bond shall be null and void, otherwise it shall remain in full force and virtue

*Signed, sealed, and delivered*

*Signed, sealed, and delivered.*

*Signed, sealed, and delivered*

### FORM No. 13.

*License to work a distillery after the English method*

Register No. \_\_\_\_\_ .

License to work a distillery for the manufacture of spirits according to the English method at \_\_\_\_\_, in the district of \_\_\_\_\_ is hereby granted to \_\_\_\_\_, subject to the conditions and rules prescribed in Rule 104 of the Excise Manual, Part I, and to such other rules for the security of the public revenue as the chief revenue authority may issue from time to time.

This license shall have effect until the 30th September 19\_\_\_\_, after which date it shall cease to be in force, unless formally renewed under Rule 106, Excise Manual, Part I of the rules abovementioned

District\_\_\_\_\_

Collector.

Dated\_\_\_\_\_.

### FORM No. 14

#### *License to work a brewery*

Register No \_\_\_\_\_

License to work a brewery is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ subject to the conditions prescribed in Rule 131 of Excise Manual, Part I, and to such other rules for the security of the revenue as the chief revenue authority may issue from time to time, the infraction of any of which rules with intent to defraud the revenue, will involve forfeiture of license

This license shall have effect until the 30th September 19\_\_\_\_, after which date it shall cease to be in force, unless formally renewed.

District\_\_\_\_\_

Collector.

Date\_\_\_\_\_

### FORM No 15

#### *License for wholesale vend of foreign spirits and foreign fermented liquor.*

Register No \_\_\_\_\_

Name of vendor\_\_\_\_\_.

Locality\_\_\_\_\_

License for the wholesale vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to\_\_\_\_\_

at \_\_\_\_\_, in the district of \_\_\_\_\_, for a period of \_\_\_\_\_, for which Rs \_\_\_\_\_ has been paid in advance, on the following conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 49 and 52, Act XII of 1896 —

1st —That sale of the abovementioned descriptions of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted.

2nd —That sale of the liquors of the description authorized shall not be of less quantity than two imperial gallons, or 12 quart bottles, of any one kind of such liquors.

3rd.—That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned Officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

4th —That spirituous or fermented liquors shall not be sold to children under 12 years of age

5th —That the business covered by this license shall not be sublet or transferred

6th —That at the shop or place of vend a signboard shall be put up, inscribed with the name of the license-holder and the designation—

“Wholesale vendor of foreign spirits and fermented liquors”

This license shall be in force from the date hereof to \_\_\_\_\_ 19 , and no longer It is granted for the district of \_\_\_\_\_, but may be extended to any other district within the United Provinces, only upon application for transfer, and after endorsement of the Collector or Officer in charge of Excise of such district

District \_\_\_\_\_

Collector

Dated \_\_\_\_\_.

### FORM No 16

*License for retail vend of foreign spirit and foreign fermented liquor at hotels and dāk bungalows.*

Register No \_\_\_\_\_

Name of vendor \_\_\_\_\_

Locality \_\_\_\_\_.

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to \_\_\_\_\_, at \_\_\_\_\_

in the district of \_\_\_\_\_ for a period of \_\_\_\_\_, for which Rs \_\_\_\_\_ has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII, 1896 —

1st —That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd —That spirituous and fermented liquors of the above authorized descriptions shall be imported or procured from licensed wholesale dealers

3rd —That sale shall be confined to persons actually residing in or making use of the accommodation provided by the hotel or dāk bungalows for which this license is granted, and that the liquor shall be drunk on the premises

4th.—That no greater quantity of liquor than two imperial gallons or 12 quart bottles shall be sold to any person at one time.

5th.—That wearing apparel or other effects, except money, shall not be taken in barter for liquor

6th.—That no bad characters shall be allowed to resort to the hotel or dāk bungalow, and that no disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police Officer

7th.—That a signboard shall be fixed at the entrance of the hotel or dāk bungalow with the name of the licensee and the designation "Retail vendor of foreign spirits and fermented liquors"

8th.—That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned Officers below the rank of Lance Sergeant or to camp followers without the written permission of the Officer Commanding or other official superior

9th.—That spirituous or fermented liquors shall not be sold to children under 12 years of age

10th.—That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the hotel or dāk bungalow to any excise officer at any hour, day or night

11th.—This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_, and unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted) shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that (the instalments under this license being payable in advance), in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ the (date on which it expired), and the \_\_\_\_\_ the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license.

District \_\_\_\_\_.

Collector

Date \_\_\_\_\_

### FORM No. 17.

*License for retail vend of foreign spirits and foreign fermented liquor at bars, theatres, &c &c*

Register No \_\_\_\_\_.

Name of Vendor \_\_\_\_\_.

Locality \_\_\_\_\_.

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_, in the district of \_\_\_\_\_, for a period of \_\_\_\_\_, for which Rs \_\_\_\_\_ has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII, 1896 —

1st — That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd — That spirituous and fermented liquors of the above authorized descriptions shall be imported or procured from licensed wholesale dealers.

3rd — That sale shall be made of liquors only at the bar for which this license is granted, and not elsewhere

4th — That sale shall be made of liquors during the hours of public performances or at rehearsals

5th — That the liquor shall be drunk on the premises.

6th — That wearing apparel or other effects, except money, shall not be taken in barter for liquor

7th — That no bad characters shall be allowed to resort to the bar or theatre, and that no disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police Officer.

8th — That the business covered by this license shall not be sub-let or transferred

9th — That a signboard shall be fixed at the entrance of the bar with the name of the licensee and the designation "Retail vendor of foreign spirits and fermented liquors"

10th — That spirituous or fermented liquor shall not be sold to any European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior.

11th — That spirituous or fermented liquors shall not be sold to children under 12 years of age

12th — That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the bar or theatre to any excise officer at any hour, day or night

13th — This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_ and unless renewed by special order of the Collector by the \_\_\_\_\_ day (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding

that a special order recalling it has not been issued by the Collector  
 Provided that (the instalments under this license being payable  
 in advance), in the event of any sales being made by the said  
 \_\_\_\_\_ between the \_\_\_\_\_  
 (the date on which it expired) and the \_\_\_\_\_ the said  
 \_\_\_\_\_ will render himself liable to the  
 penalties prescribed in section 52, Act XII of 1896, for breach  
 of the conditions of his license

District \_\_\_\_\_

Collector.

Date \_\_\_\_\_

### FORM No 18.

*License for retail vend of foreign spirits and foreign fermented  
 liquor at Railway refreshment rooms and dining cars*

Register No \_\_\_\_\_

Name of vendor \_\_\_\_\_

Locality \_\_\_\_\_

License for retail vend of spirituous and fermented liquors  
 manufactured according to the English method in or imported,  
 into the United Provinces, is hereby granted to \_\_\_\_\_,  
 \_\_\_\_\_ at \_\_\_\_\_, in  
 the district of \_\_\_\_\_, for a period of \_\_\_\_\_  
 for which Rs \_\_\_\_\_ has been paid in advance, on these condi-  
 tions, the infraction of any of which shall involve forfeiture of  
 license and of deposit and penalties under sections 49, 50 and 52,  
 Act XII, 1896 —

1st —That retail sale of the abovementioned description of  
 liquors only shall be made, and that sale or admixture therewith of  
 spirits manufactured after the native method shall on no pretext  
 be made or attempted

2nd —That spirituous and fermented liquors of the above  
 authorized descriptions shall be imported or procured from licensed  
 wholesale dealers

3rd —That sale shall be made to *bond fide* travellers only on  
 the premises or dining cars and for consumption on the premises  
 of quantities not exceeding two reputed quarts of each kind of  
 liquor to any one person

4th —That wearing apparel or other effects, except money,  
 shall not be taken in barter for liquor

5th —That no bad characters shall be allowed to resort to the  
 refreshment room, and that no disorderly conduct of any descrip-  
 tion shall be permitted there, and that information of suspected  
 persons shall be given to the nearest Magistrate or Police Officer.

6th —That a signboard shall be fixed at the entrance of the  
 refreshment room with the name of the licensee and the designation  
 "Retail vendor of foreign spirits and foreign fermented liquors"

7th —That spirituous or fermented liquors shall not be sold  
 to any European soldiers or Non-Commissioned officers below the

rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

8th.—That spirituous or fermented liquors shall not be sold to children under 12 years of age

9th.—That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the refreshment room or dining car to any excise officer at any hour, day or night

10th.—That the business covered by this license shall not be sub-let or transferred.

11th.—This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_, and unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that the instalments under this license being payable in advance, in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired), and the \_\_\_\_\_ the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District \_\_\_\_\_.

Date \_\_\_\_\_

Collector.

### FORM No 19

*Shop license for retail vend of foreign spirits and foreign  
fermented liquor for consumption* on and off the premises  
off the premises only

Register No \_\_\_\_\_

Name of vendor \_\_\_\_\_.

Locality \_\_\_\_\_

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_, in the district of \_\_\_\_\_, for a period of \_\_\_\_\_ for which Rs \_\_\_\_\_, has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50 and 52, Act XII, 1896 —

1st.—That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method, shall on no pretext be made or attempted

2nd —That spirituous and fermented liquors of the above authorized description shall be imported or be procured from licensed wholesale dealers

3rd —That sale shall be made only in the shop for which this license is granted, and not elsewhere

4th.—That no greater quantity of liquor than two imperial gallons or 12 quart bottles shall be sold to any one person at one time, (and that no liquor shall be drunk in the shop or on the premises)\*.

5th —That wearing apparel or other effects, except money, shall not be taken in barter for liquor

6th —That the shop for which this license is granted shall not be open nor sale of liquor be made therein before sunrise or after \_\_\_\_\_ P M

7th —That no bad characters shall be allowed to resort to the shop, and that no gambling or disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police officer

8th —That the business covered by this license shall not be sub-let or transferred.

9th —That a signboard shall be fixed at the entrance of the shop with the name of the licensee and designation "Retail vendor of foreign spirits and foreign fermented liquors"

10th —That the licensed vendor shall produce his accounts for inspection on the requisition of any excise officer specially or generally authorized by the Collector or Officer in charge of Excise to demand their production, and shall give entry to the shop to any excise officer at any hour, day or night

11th —That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

12th —That spirituous or fermented liquors shall not be sold to children under 12 years of age

13th —This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_, and unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that special order recalling it has not been issued by the Collector: Provided that (the instalments under this license being payable in advance), in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired), and the \_\_\_\_\_ the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District \_\_\_\_\_

Collector.

Date \_\_\_\_\_.



## FORM No 20

*License for vend of foreign spirits and foreign fermented liquor by auction.*

Register No \_\_\_\_\_.

Name of Auctioneer \_\_\_\_\_.

Locality \_\_\_\_\_

License for vend of spirituous and fermented liquor manufactured according to English method in, or imported into the United Provinces, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ for a period of \_\_\_\_\_

\_\_\_\_\_ for which Rs \_\_\_\_\_ has been paid in advance, on these conditions, the infractions of any of which shall involve forfeiture of license and of the fees paid and the penalties under sections 49, 50, and 52, Act XII, 1896 —

1st — That the sale of the abovementioned descriptions of liquor only shall be made and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd — That the spirit of above description shall be either trade consignments or the property of a private person who has quitted the station or has died

3rd — That the sale shall be made of above description of spirits only at any place within the provinces

4th — That the sale of above description of spirits shall be made without any limit of quantity to any person in a single transaction

5th — That sale shall not be made to European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the permission of the Officer Commanding or other official superior

6th — That the business covered by this license shall not be sub-let or transferred

7th — This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_ and unless renewed by special order of the Collector by the \_\_\_\_\_ day, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector Provided that (the fees under this license being payable in advance), in the event of any sales being made by the said \_\_\_\_\_ between the (date on which it expired) and the \_\_\_\_\_, the said \_\_\_\_\_ will render himself liable to penalties prescribed under section 52, Act XII of 1896, for breach of the conditions of the license

District \_\_\_\_\_

Date \_\_\_\_\_.

Collector

NOTE.—Samples not exceeding in bulk one reputed quart bottle can be given under this license by the auctioneer on payment in respect of all consignments

whether trade consignments or the property of private persons in order that intending purchasers may have the opportunity of testing spirits, &c, at their own houses before the auction sale

### FORM No 21.

#### *License for the retail sale of methylated spirits.*

License for the retail sale of methylated spirits is hereby granted to \_\_\_\_\_ on the following conditions, namely,—

1st—that the said \_\_\_\_\_ shall not procure methylated spirits except from another licensed vendor, or direct from a distillery ;

2nd—that the quantity of methylated spirits in his possession at any one time shall not exceed \_\_\_\_\_ gallons\* ,

3rd—that before selling methylated spirits to any person, he shall use all reasonable diligence to ascertain the quantity already in the buyer's possession, and shall not at one time sell to him—

(i) if the buyer is a person desiring to obtain the spirits for a private non-industrial purpose, more than one gallon, or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, will amount to one gallon ,

(ii) if the buyer is a person desiring to obtain the spirits for industrial purposes, any quantity in contravention of the terms of a pass† granted by the Collector to such buyer ,

(iii) if the buyer is a licensed vendor, a quantity greater than that which such buyer is permitted as a licensed vendor to possess or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, will exceed the quantity which the buyer is permitted as a licensed vendor to possess ,

4th—that he shall not, without taking out a separate license, sell any spirituous or fermented liquors of any kind, except methylated spirits ,

5th—that he shall keep a daily account showing receipts, sales, and balance for each day, such account to be open to the inspection of Excise Officers and that he shall give entry to the shop to any Excise Officer at any hour of the day or night ;

6th—that this license shall have effect from \_\_\_\_\_ to \_\_\_\_\_

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by section 52 of the Excise Act (XII of 1896), as well as to forfeiture of this license

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\* To be fixed by the Collector on a consideration of reasonable requirements

† This pass shall take the form of a certificate that the holder is licensed under these rules, and may purchase methylated spirits in quantities not exceeding \_\_\_\_\_ gallons at one time.

## FORM No. 22.

*License for the purchase of methylated spirits in excess of one gallon*

A license for the purchase of methylated spirits in quantities exceeding one gallon is granted to \_\_\_\_\_ on the following conditions —

1st—that the quantity of methylated spirits in possession of the said \_\_\_\_\_ at any one time shall not exceed \_\_\_\_\_ \* gallons,

2nd—that the spirit shall be used for the purpose of \_\_\_\_\_ only,

3rd—that no process for the recovery of spirit by distillation or otherwise shall be used,

4th—that accounts of the spirit used and of the balance in stock shall be kept up such account to be open to the inspection of the Excise Inspector or any officer duly authorized by the Collector,

5th—that the spirit not actually in use shall be kept under lock and key, so that it shall not be accessible to the workmen employed in the business,

6th—that this license shall have effect from \_\_\_\_\_ to \_\_\_\_\_.

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by section 52, Act XII of 1896, as well as to forfeiture of this license

Dated \_\_\_\_\_ } Commissioner of Excise,  
United Provinces

## FORM No. 23

*Pass (special) for removal of liquor from brewery for domestic consumption*

Register No \_\_\_\_\_

Special pass is hereby granted for the despatch of the under-mentioned quantity of liquor manufactured at the brewery of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ to \_\_\_\_\_ residing at \_\_\_\_\_ in the district of \_\_\_\_\_ the prescribed duty having been paid, and the consignment having been certified for domestic consumption only.

This pass will continue in force for \_\_\_\_\_ days only from this date

Quantity in imperial gallon \_\_\_\_\_.

No of bottles \_\_\_\_\_.

District \_\_\_\_\_.

Date \_\_\_\_\_.

Collector.

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\* To be fixed by the Commissioner of Excise on a consideration of reasonable requirements.

*Forms of registers, licenses, passes, &c, prescribed for use in the administration of the revenue from country spirits and country fermented liquor*

Number	Description of forms	Rule, &c., where prescribed	Printed at page.
1	Register of deposits and withdrawals of country spirits in ungauged store room	180, 198	42A
2	Register of deposits and withdrawals of country spirits in gauged store room	180, 202	43A
3	Register of casks in the ungauged and gauged store rooms	180, 197, 201	44A
4	Daily register of receipts, issues and balances of country spirits in the distillery	180	45A
5	Daily register of the number of gallons issued to each shop within the distillery circle of—	180, 231 (17)(b)	46A
6	Register of receipts, issues and balances of country spirits in store at the warehouse	231 (17) (b)	47A
7	Application tendering duty for removal of country spirits from distillery or bonded warehouse	220	47A
8	Receipt for duty for removal of country spirits from distillery or bonded warehouse	220	48A
9	Nominal roll of distillery servants	170	48A
10	Pass for removal of country spirits from distillery or bonded warehouse to shops	222	49A
11	Pass for removal of country spirits to a bonded warehouse	231 (1)	50A
12	Pass for removal of country spirits from wholesale to retail shops	67	50A
13	Warehouse pass book	231(9)	51A
14	License to work a still within the distillery	63, 191	51A
15	License for wholesale vend of country spirits	67	51A
16	License for retail sale of country spirits where distillery system is in force	8	53A
17	License for the manufacture and vend of country spirits where farming system is in force	8, 235	55A
18	License for the manufacture and retail vend of country spirits where farming system is in force	235	56A
19	License for the manufacture and retail vend of country spirits where outstill system is in force	8, 235	58A
20	License for the manufacture and vend of country fermented liquor	8, 241	60A
21	License for the manufacture and retail vend of country fermented liquor under the farming system	8, 241	61A
22	License for the manufacture and retail vend of country fermented liquor granted by the Collector under the shop to shop settlement system	8, 241	62A
23	License for the manufacture and retail vend of country fermented liquor granted by the Collector under the tree tax settlement system	8, 242	63A
24	License for the manufacture by Tharus of rice spirit for domestic consumption only	151	64A
25	Register of sales of country spirits by wholesale vendors of country spirits	68	66A



## FORM No 2.

*Register of deposit and withdrawal of spirits in gauged store-room.*

Date	Receipts						Issues						Wastage		Balance		Initials of officer in charge		
	Balance carried over		Received from ungauged store		Total in hand		On payment of duty		On transfer to bonded warehouse		Total issues		U	P	U	P		U	P
	U	P	U	P	U	P	U	P	U	P	U	P							
													Quantity	Quantity	Quantity	Quantity		Quantity	Quantity
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		

INSTRUCTIONS—(1) A balance should be struck after each entry of receipt or issue and on the last day of each month

(2) Wastage shall be recorded after verification of stock on the last day of each month, and a revised balance (after deducting wastage) should be carried over to first entry for next month.



*Daily abstract of receipts, issues, and balances of country sports in the distillery.*

[illegible]



[illegible]

NOTE.—To be kept at each distillery by the muharrir, the issues being totalled up fortnightly and submitted by the Excise Inspector. There should be a separate line for issues of proof spirit and for issues of spirit 25° U P.

## FORM No 6.

*Register of deposits and withdrawals of spirits in bonded warehouse.*

Date.	Name of depositor.	Balance of yesterday as shown in column of yesterday's entries		Quantity received this day.		Total quantity to be accounted for		Quantity passed out this day		Wastage and leakage found on verification of stock		Total accounted for		Actual quantity remaining in store		Remarks
		P	T, P	P.	U P.	P.	U P.	P.	U P.	P.	U P.	P.	U P.	P.	U P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Notes. 1. A separate page will be given to each depositor.

2. In the column of remarks enter number of cases with which liquor was received and the reasons for any wastage or leakage found on verification of stock.

## FORM No. 7.

*Application tendering duty for removal of spirits from distillery or bonded warehouse*

TO,

THE COMMISSIONER IN CHARGE OF THE SUN-TREASURY AT \_\_\_\_\_

Please receive Rs. \_\_\_\_\_ n. p. , being the duty on \_\_\_\_\_ gallons of country spirits as specified below to be removed from the \_\_\_\_\_ distillery at \_\_\_\_\_ to \_\_\_\_\_ district warehouse

\_\_\_\_\_ gallons proof at Rs. \_\_\_\_\_ per gallon.

\_\_\_\_\_ gallons under proof at Rs. \_\_\_\_\_ per gallon.

Signed.

## FORM No. 8.

*Receipt for duty on spirits to be removed from distillery or bonded warehouse.*

No. \_\_\_\_\_, dated \_\_\_\_\_,  
Received Rs. a. p. , being the duty on \_\_\_\_\_  
gallons of country spirits as specified below, deposited  
this day in the Sub-Treasury at \_\_\_\_\_  
by \_\_\_\_\_.

Officer in charge of Sub-Treasury  
\_\_\_\_\_ gallons proof at Rs. \_\_\_\_\_  
per gallon  
\_\_\_\_\_ gallons under proof at Rs. \_\_\_\_\_  
per gallon.

No. \_\_\_\_\_, dated \_\_\_\_\_  
Received Rs. a. p. , being the duty on \_\_\_\_\_  
gallons of country spirits as specified below, deposited  
this day in the Sub-Treasury at \_\_\_\_\_  
by \_\_\_\_\_.

Officer in charge of Sub-Treasury.  
\_\_\_\_\_ gallons proof at Rs. \_\_\_\_\_  
per gallon.  
\_\_\_\_\_ gallons under proof at Rs. \_\_\_\_\_  
per gallon.

## FORM No. 9

*Nominal roll of distillery servants.*

Name.	Caste	Number of badge	Pay	Date of appointment	Date on which servant ceased to attend the distillery	Remarks
1	2	3	4	5	6	7



## FORM No. 11.

*Pass for removal of country spirits to a bonded warehouse.*

No	No	No
1	Name of distillery	1
2	Name of person to whom issued	2
3	Date of issue	3
4	Quantity of spirits	4
5	Strength of spirits	5
6	Name of warehouse to which issued	6
7	Name of person in charge of consignment	7
8	Time to be spent on journey	8

*Officer in charge of distillery.*

*Officer in charge of distillery.*

*Officer in charge of distillery.*

*Officer in charge of distillery.*

NOTE.—The first portion to remain permanently attached; the second to be torn off and given to person in charge of consignment and when received back to be pasted to No 1; the third to be posted to officer in charge of warehouse.

## FORM No. 12

*Pass for removal of country spirits from wholesale to retail shops*

No	No	No
1	Name of wholesale shop	1
2	Name of licensed vendor to whom issued	2
3	Date of issue	3
4	Quantity of spirits	4
5	Strength of spirits	5
6	Name of shop to which issued	6
7	Name of person in charge of consignment	7
8	Time to be spent on journey	8

*Wholesale vendor*

NOTE.—The first portion to remain permanently attached; the second to be torn off and given to person in charge of consignment and when received back to be pasted to No 1.

*Wholesale vendor*

## FORM No. 13

*Warehouse pass-book.*

Date	Deposited		Withdrawn		Balance		Initials of officer in charge of ware- house
	U P	P	U P	P.	U P	P	
1	2	3	4	5	6	7	8

## FORM No 14

*License to work a still within the distillery.*

Register No \_\_\_\_\_

Distillery \_\_\_\_\_

License for the manufacture and wholesale vend of spirituous liquors after the native method within the Public distillery situated at \_\_\_\_\_, in the district of \_\_\_\_\_, is hereby granted to \_\_\_\_\_ on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 47, 49, and 52, Act XII of 1896 —

1st — That he will in all respects conform to the rules laid down from time to time by the Chief Revenue Authority for the regulation of Public distilleries

2nd — That the produce of the still shall be made over only to persons duly authorized to purchase, receive or remove the same

3rd — That he will pay a monthly fee of Rs \_\_\_\_\_, payable in advance on or before the last day of the preceding month.

4th — That the cost of erection of building inside the distillery for the storing of articles used in distillation shall be borne by him

5th — This license may at any time be revoked by the Collector after 15 days' notice has been given by him to the licensee of his intention to revoke the same

District \_\_\_\_\_

Dated \_\_\_\_\_ 19

}

Collector.

## FORM No 15

*License for wholesale vend of \_\_\_\_\_ spirits*

Register No \_\_\_\_\_

Name of vendor \_\_\_\_\_

Locality \_\_\_\_\_

License for the wholesale vend of spirits manufactured according to the native process is hereby granted to \_\_\_\_\_

in the \_\_\_\_\_, district of \_\_\_\_\_, for the year ending 30th September, 19—, on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 49 and 52, Act XII of 1896 —

1st —The sale of the abovementioned description of spirits only shall be made, and that sale or admixture therewith of spirits manufactured after the English method shall on no pretext be made or attempted

2nd —The sale under this license of the above description of spirits authorized, shall not be of less quantity than two reputed quart bottles, and shall be made to wholesaler or retail vendors only

3rd —The business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

4th —At the shop or place of vend a signboard shall be put up inscribed with the name of the licensee and the designation "Wholesale vendor of country spirits"

5th —An account of sales made at the wholesale shop (not at the distillery) shall be kept in unindexed form, and an abstract of such account submitted in Form No 1, Appendix I, on the 1st day of each month to the Collector —

*Form of Account*

1	2	3	4	5	6	7	8	9
Date	Number of gallons of spirits in store yesterday	Number of gallons of spirits received from distillery, warehouse or wholesale vendor to day	Total number of gallons to be accounted for	Number of gallons sold to retail or wholesale vendors.	Number of gallons remaining in store	Detail of sales shown in column 5		
						(a) Name of retail or wholesale dealer	(b) Locality of shop.	(c) Number of gallons sold
	P   U P	P   U P	P   U P	P   U P	P   U P			P   U P

6th —That it shall be competent to the Collector, on cancellation of the license and forfeiture of the deposit, to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

7th —This license is granted for \_\_\_\_\_, pargana \_\_\_\_\_, district of \_\_\_\_\_, and spirits shall not be sold without those

limits except under an order signed by the Collector or Officer in charge of Excise, or in the event of its being desired to sell liquor in a district other than that for which this license is given, under an order signed as above, and countersigned by the Collector or Officer in charge of Excise of the district in which the sale is to take place

District \_\_\_\_\_ }  
Dated \_\_\_\_\_ 19 \_\_\_\_\_ }

Collector.

### FORM No 16

*License for retail sale of country spirits where distillery system is in force*

Register No \_\_\_\_\_

Name of vendor \_\_\_\_\_

Locality \_\_\_\_\_

License for the retail vend of spirits manufactured according to the native process is hereby granted to \_\_\_\_\_, at \_\_\_\_\_ in the \_\_\_\_\_ district of \_\_\_\_\_, up to the 30th September 19\_\_\_\_, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50 and 52, Act XII of 1896 —

1st.—That the said A. B shall pay to Government the sum of Rs \_\_\_\_\_, in the following instalments — On the 1st October Rs \_\_\_\_\_, being the first instalment [and in addition Rs \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments] —

On the 1st November			Rs	On the 1st April			Rs.
Ditto	December		"	Ditto	May		"
Ditto	January		"	Ditto	June		"
Ditto	February		"	Ditto	July		"
Ditto	March		"				"

(NOTE—In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted, and the requisite instalments for August and September entered in the list of payments)

2nd — That the one-sixth of the annual payment made at the auction sale under the last preceding section shall, in the event of default or breach of any other condition of this license, not be reclaimable by the licensee

(NOTE—If Government promissory notes or railway shares have been deposited the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this license, the Government promissory notes or railway shares deposited as security shall vest in Government, and shall not be reclaimable by the licensee)

N B — When the period of the license exceeds one year, a fresh payment for one-sixth of the amount payable annually must be made at the commencement of each year, or if Government promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the license shall expire.



3rd —That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee, as if it were an arrear of land revenue

4th —That no spirits are sold at the shop, except those produced at the distillery at \_\_\_\_\_ or procured from a licensed wholesale vendor in the \_\_\_\_\_ district, or from any other licensed wholesale vendor, under an order signed by the Collector or Officer in charge of Excise of the \_\_\_\_\_ district, and countersigned by the Collector or Officer in charge of Excise of the district in which the spirits are to be procured

5th —That sales of spirits are made only in the shop for which this license is granted, and not elsewhere, upon any pretext whatever

6th —That not more than one sér is sold to any person at one time, except under a special pass granted under rule 87, Excise Manual, Part I.

7th —That no liquor shall be sold or consumed on the premises between 9 P M and sunrise.

8th —That nothing except money or grain (where payment in grain is permitted) shall be received in payment for liquor

9th —That bad characters shall not be allowed to report to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the nearest Magistrate or police officer

10th —That a signboard shall be fixed up at the shop with the name of the vendor and designation "Licensed retail vendor of country spirits "

11th —That spirituous or fermented liquor shall not be sold to any European soldier, Non-Commissioned Officer below the rank of Lance Sergeant or to any camp-follower without the written permission of the Officer Commanding or other official superior.

12th —That spirituous or fermented liquor shall not be sold to children under 12 years of age

13th.—That the business covered by this license shall not be sublet or transferred, nor any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise The name of any such salesman shall be endorsed on this license

14th —This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_ and, unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order re-calling it has not been issued by the Collector provided that the instalments under this license being payable in advance, in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired),

and the \_\_\_\_\_ the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District \_\_\_\_\_ }  
 Dated \_\_\_\_\_ 19 \_\_\_\_\_ } Collector.

## FORM No 15

*Lease for the manufacture and vend of country spirits where the farming system is in force.*

(A counterpart of this will be signed by the farmer and deposited in the Collector's office)

Register No \_\_\_\_\_

Name of farmer \_\_\_\_\_

Limits of farm \_\_\_\_\_

Whereas the duties leviable on the manufacture and vend of country spirits have been let in farm to \_\_\_\_\_ at Rs \_\_\_\_\_ per diem, the annual amount being Rs \_\_\_\_\_, from the 1st of October 19— to the 30th September, 19— this lease is given to the said \_\_\_\_\_, who is bound to observe the following conditions, namely:—

1st.—That the said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_ in the following instalments:—On the 1st October \_\_\_\_\_ Rs. \_\_\_\_\_, being the first instalment (and in addition Rs. \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) —

	Rs		Rs
On the 1st November		On the 1st April	
Ditto December	..	Ditto May	..
Ditto January		Ditto June	..
Ditto February	..	Ditto July	..
Ditto March			

NOTE 1 —In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments.

NOTE 2 —When the period of lease exceeds one year, a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire.

2nd —That the one-sixth of the annual payment made at the close of the auction under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer.

NOTE —If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause:—

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government and shall not be reclaimable by the farmer.

3rd.—That it shall be competent to the Collector, on cancellation of the lease and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue.

4th —That no shops other than those specified in the list annexed shall be licensed by the said—and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise.

5th —That written engagements shall be taken from the licensees, and that written receipts shall be given for all sums paid by the licensees to the farmer, and that regular account books shall be kept by the farmer

6th —That licenses duly filled up under the signature of the Collector or Officer in charge of Excise, for the manufacture and vend of country spirits shall be given to manufacturers and vendors within the limits of this lease, and a list of such licenses shall be filed by the farmer in the Collector's office on or before the 5th day after the close of each quarter

7th —That the said— shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

8th — } To be left blank in the form for special con-  
9th — } dition

District— }  
Dated— 19 . }

Collector.

*List of shops referred to in condition 4*

Serial number	Tahsil	Pargana	Village
1	2	3	4

### FORM No 18

*License for the manufacture and retail vend of country spirits where farming system is in force*

Register No —

Name of person licensed —

Locality —

License for the manufacture and vend of country spirits at — is hereby granted to —, resident

of \_\_\_\_\_, on the following conditions, the infraction of any of which will involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st.—That the said \_\_\_\_\_ shall pay to \_\_\_\_\_ farmer the sum of Rs \_\_\_\_\_, in the following instalments. —

On the 1st October	...	Rs	On the 1st April	...	Rs
Ditto November	..	"	Ditto May	...	"
Ditto December	..	"	Ditto June	...	"
Ditto January	..	"	Ditto July	..	"
Ditto February	.	"	Ditto August	...	"
Ditto March	...	"	Ditto September	...	"

2nd.—That the said \_\_\_\_\_ shall sell no spirits but the produce of his own still.

3d.—That spirits shall be sold only in the shop for which this license is granted, and not elsewhere

4th.—That the said \_\_\_\_\_ shall sell no spirits to European soldiers, Non-commissioned Officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior, or to children under 12 years of age.

5th.—That not more than one gallon or six reputed quart bottles shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

6th.—That no liquor shall be sold or consumed on the premises between 9 P.M. and sunrise.

7th.—That nothing except money or grain (where payment in grain is permitted) shall be received in payment for liquor.

8th.—That the said \_\_\_\_\_ shall not permit drunkenness, riot, or gaming in his shop; that he shall not permit persons of notoriously bad character to meet or remain therein, and that he shall give information respecting such persons to the nearest Magistrate or police officer.

9th.—That the business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

10th.—At the shop or place of manufacture and vend a signboard shall be put up inscribed with the name of licensee and the designation "Licensed manufacturer and vendor of country spirits"

11th.—That the liquor shall be coloured with sandal-wood (*lal chandan*), the colouring being effected in the process of distillation by means of a bag of sandal-wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold.

12th.—This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_, and, unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by

the Collector provided that the instalments under this license being payable in advance, in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired) and the \_\_\_\_\_, the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the condition of his license

District \_\_\_\_\_ }

Dated \_\_\_\_\_ 19 . }

Collector.

Farmer.

*N B*—When licenses in this form are given over to a farmer, the locality and date of expiry of the license will be filled up, the name of the person licensed being left blank.

### FORM No 19.

*License for the manufacture and retail vend of country spirits where outstill system is in force.*

Register No \_\_\_\_\_

Name of person licensed \_\_\_\_\_

Locality of shop \_\_\_\_\_

License for the manufacture and vend of country spirits at \_\_\_\_\_ is hereby granted to \_\_\_\_\_, resident of \_\_\_\_\_, on the following conditions, the infraction of any of which will involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st — That the said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_, in the following instalments — On the 1st October \_\_\_\_\_, Rs \_\_\_\_\_, being the first instalment (and in addition Rs \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments) —

On the 1st November	Rs
Ditto December	"
Ditto January	"
Ditto February	"
Ditto March	"

On the 1st April	...	Rs
Ditto May	..	"
Ditto June	..	"
Ditto July	..	"

2nd — That the one-sixth of the annual payment made at the close of auction under the last preceding section shall, in the event of default or breach of any other condition of this lease, not be reclaimable by the lessee

3rd — That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

4th — That in default of payment either of the deposit advance of one-sixth of the yearly payment or of each month's instalment within five days of its falling due, the Collector may at once

dispossess the defaulter and make other arrangements. Any security money deposited to be forfeited, the defaulter being further responsible for any deficiency which may occur between the sum realized on re-sale and that of the original sale.

5th —That the said \_\_\_\_\_ shall keep or work only \_\_\_\_\_ still and that he shall sell no spirit but the produce of his own still.

6th —That spirits shall be sold only in the shop for which this license is granted, and not elsewhere, except temporarily, with the written permission of the Collector given after reference to the Commissioner of Excise.

7th —That not more than one gallon or six reputed quart bottles shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

8th —That he shall sell no liquor of any description to European soldiers or to Non-Commissioned Officers below the rank of Lance Sergeant or camp-followers without the written permission of the Officer Commanding or other official superior, or to children under 12 years of age.

9th.—That he do not receive any wearing apparel or other effects except money (or grain where grain payments are allowed) in exchange for liquor.

10th —That no liquor shall be manufactured, sold, or consumed on the premises between 9 P.M. and sunrise.

11th —That he do not permit persons of notoriously bad character to resort to his shop, that he prevent drunkenness, gaming and disorderly conduct therein, that he do not permit any drunken person to remain in the shop, and that he give information to the nearest Magistrate or police officer of any suspected persons who may visit his shop.

12th —That the business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license.

13th —That he constantly exhibit at the entrance of his shop a signboard with the name of the vendor and the designation "Licensed manufacturer and retail vendor of country spirits" clearly written or printed in the vernacular language of the country.

14th —That no addition to or change of site in the shop specified shall be made without sanction of the Collector.

15th —That no spirits shall be passed beyond the limit of the contract, and that no breach of the excise laws shall be committed by the licensee or with his connivance.

16th —The infringement of any of the above conditions will subject the licensee to forfeiture of this license and to the penalties prescribed by law for any specific offence which he may commit.

17th —That the liquor shall be coloured with sandal wood (*lal chandan*), the colouring being effect in the process of distillation by means of a bag of sandal-wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold

18th —This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_ and, unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that the instalments under this license being payable in advance in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired) and the \_\_\_\_\_, the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license.

District \_\_\_\_\_

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Collector.

### FORM No 20.

#### *Lease for the manufacture and vend of country fermented liquor*

A counterfoil of this will be signed by the farmer and deposited in the Collector's office

Register No \_\_\_\_\_

Name of farmer \_\_\_\_\_

Limits of farm \_\_\_\_\_

Be it known that the duties leviable on the manufacture and retail sale of \_\_\_\_\_ within the limits specified above, have been let in farm to A B, a resident of \_\_\_\_\_, pargana \_\_\_\_\_, district \_\_\_\_\_, for the term of \_\_\_\_\_, commencing from 1st October 19— and ending with the 30th September 19—, upon the following conditions —

1st.—That the said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_, in the following instalments — On the 1st October \_\_\_\_\_, Rs. \_\_\_\_\_, being the first instalment (and in addition Rs. \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) :—

Rs				Rs.			
On the 1st November	...	"	"	On the 1st April	...	"	"
Ditto December	...	"	"	Ditto May	.	"	"
Ditto January	...	"	"	Ditto June	...	"	"
Ditto February	...	"	"	Ditto July	...	"	"
Ditto March	...	"	"				

NOTE 1.—In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments.

NOTE 2—When the period of lease exceeds one year, a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

2nd—That the one-sixth of the annual payment made at the close of the auction under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer

NOTE—If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause—

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government, and shall not be reclaimable by the farmer

3rd—That it shall be competent to the Collector on cancellation of the lease, and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue.

4th—That no shops other than those specified in the list annexed shall be licensed by the said——— and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise.

5th—That the said——— shall grant no license to a minor, female, or eunuch

6th—That the said——— shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale.

7th.— } (To be left blank in the form for special conditions.)  
8th.— }

District————— : }

Dated————— 19 . }

Collector.

*Last of shops referred to in condition 4*

Serial number	Tahsil	Pargana	Village.
1	2	3	4

### FORM No 21.

*License for the manufacture and retail vend of country fermented liquor under the farming system*

Register No —————  
Name of Licensee —————  
Name of shop —————  
Pargana —————



License for the manufacture and retail vend of *tārī* and *sendhī* is granted to \_\_\_\_\_ at \_\_\_\_\_, on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st —The said \_\_\_\_\_ shall pay to the farmer \_\_\_\_\_ the sum of Rs \_\_\_\_\_, in the following instalments —

2nd —The sales shall be made at the shop for which this license is granted, and not elsewhere

3rd —Not more than four sérs of *tārī* or *sendhī* shall bō sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual

4th —The shop shall not be open nor sales be made therein before sunrise or after 9 p m, and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

5th —Nothing except money or grain shall be received in payment for liquor

6th —Bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein

7th —A sign board shall be put up at the shop with the name of the vendor and designation "Licensed vendor of *tārī* and *sendhī* "

8th —This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

9th —This license shall have effect up to \_\_\_\_\_ only.  
District \_\_\_\_\_

Date \_\_\_\_\_ 19

Collector.

## FORM No. 22.

*License for the manufacture and retail vend of fermented liquor granted by the Collector under the shop to shop system.*

Register No \_\_\_\_\_  
Name of Licensee \_\_\_\_\_  
Name of shop \_\_\_\_\_  
Pargana \_\_\_\_\_

License for the manufacture and retail vend of *tārī* and *sendhī* is granted to \_\_\_\_\_ at \_\_\_\_\_ on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50 and 52 Act XII of 1896 —

1st —The said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_ in the following instalments, viz. Rs. \_\_\_\_\_ at the time of auction ( $\frac{1}{3}$  annual fees)

Rs . . . . . On  
" " " " &c, &c.

2nd —Sales shall be made at the shop for which this license is granted and not elsewhere.

3rd.—Not more than four sérs of *tári* or *sendhi* shall be sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

4th —The shop shall not be open, nor sales be made therein, before sunrise or after 9 p. m., and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

5th —Nothing except money or grain shall be received in payment for liquor.

6th —Bad characters shall not be allowed to resort to the shop and gaming and disorderly conduct shall be prevented therein

7th —This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

8th —This license shall have effect up to \_\_\_\_\_ only.

District \_\_\_\_\_

Date \_\_\_\_\_ 19 .

Collector.

### FORM No. 23.

*License for the manufacture and retail vend of country fermented liquor granted by the Collector under the tree tax system.*

Register No \_\_\_\_\_

Name of Licensee \_\_\_\_\_

Name of shop \_\_\_\_\_

Pargana \_\_\_\_\_

License for the manufacture and retail vend of *tári* and *sendhi* is granted to \_\_\_\_\_ at \_\_\_\_\_ on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50 and 52 Act XII of 1896 —

1st —The said \_\_\_\_\_ shall pay to Government the sum of Rs. \_\_\_\_\_ in the following instalments, viz Rs \_\_\_\_\_ at the time of auction ( $\frac{1}{6}$  annual fees) Rs \_\_\_\_\_ on 1st May ( $\frac{1}{2}$  annual fees) and Rs \_\_\_\_\_ on 1st July ( $\frac{1}{3}$  annual fees)

2nd —No palm tree shall be tapped by or for the said \_\_\_\_\_ unless it shall have been included in a list submitted in duplicate to the Tahsildár and approved by him or until a fee of Re 1 has been paid for each *tárí* tree and annas eight for each *khajur* tree shown in the list so approved. The list shall be in the following form and there shall be a separate list for each village —

(a) Khasra No of field \_\_\_\_\_

(b) Number of trees to be tapped \_\_\_\_\_

(c) Names of owners of trees \_\_\_\_\_

(d) Remarks \_\_\_\_\_

(NOTE.—If there are more trees in a field than it is desired to tap, a remark must be added to show clearly which trees are intended.)

3rd.—One copy of each list of trees as approved will be made over to the licensee under the signature and seal of the Tahsildár and this copy must be produced by him on the demand of any Excise Officer

4th.—Sale shall be made at the shops for which this license is granted and not elsewhere and the produce of such trees only shall be sold as are entered in the lists mentioned in condition 3.

5th.—Not more than four sérs of *tárr* or *sendh* shall be sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual

6th.—The shop shall not be open nor sales be made therein before sunrise or after 9 P M, and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

7th.—Nothing except money or grain shall be received in payment for liquor

8th.—Bad characters shall not be allowed to resort to the shop and gaming and disorderly conduct shall be prevented therein

9th.—A sign board shall be put up at the shop with the name of the vendor and the designation "Licensed vendor of *tárr*"

10th.—This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

11th.—This license shall have effect up to 30th September only.

District \_\_\_\_\_ : }  
Date \_\_\_\_\_ 19 . }

Collector.

## FORM No 24

*License for the manufacture by Tharus of rice spirit for domestic consumption only*

District Register No. \_\_\_\_\_

Name of person licensed \_\_\_\_\_

Locality of still \_\_\_\_\_

License for the manufacture of country spirit from rice only, and for domestic consumption only, is granted to \_\_\_\_\_, resident of \_\_\_\_\_, on the following conditions, the infraction of any of which may involve forfeiture of license, and also the infliction of the penalties laid down in Chapter VII of the Excise Act, 1896 —

1st.—That the said \_\_\_\_\_ shall pay to Government the sum of one rupee annually in advance

2nd.—That the said \_\_\_\_\_ shall keep or work only one still under this license

3rd.—That he shall manufacture spirit from rice only, and from no other substance, and that he shall not mix sugar or mahua with the wash before or during distillation.

4th.—That the spirit so manufactured shall be issued for domestic consumption only to Tharus residing in the locality for which this license is granted, and that no portion of the said spirit shall be sold, bartered or otherwise disposed of, except as above stated, on any pretext whatever.

5th.—That this license shall have effect from the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_, until the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_.

District \_\_\_\_\_ }  
Date \_\_\_\_\_ 19 . }

Collector.

## FORM No. 25

*Register of sales of country spirits by wholesale vendors of country spirits*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date	Number of gallons of spirits in store at close of preceding day	Number of gallons of spirits received from distillery, ware houses or whole sale shop during the day	Total number of gallons to be accounted for	Number of gallons issued to wholesale or retail vendors	Number of gallons remaining in store	Name of wholesale or retail dealer	Name and locality of shops, i.e. district, tahsil, par-gana	Number of gallons sold						
	P. U P	P U P	P U P	P U P	P U P				P U P				P U P	

INSTRUCTION.—In columns 14 and 15 the total daily issues to each shop should be shown in lump      The issues to his own retail shop by a wholesale vendor should also be shown in this column

*Forms of registers, licenses passes, &c, prescribed for use in the administration of the revenue from hemp drugs*

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Register of licenses granted to cultivate the hemp plant	274	68A
2	Register of passes for the import of drugs into the United Provinces	295	68A
3	Daily register of deposits and withdrawals of <i>ganja</i> in the warehouse	318	69A
4	Daily register of deposits and withdrawals of <i>charas</i> in the warehouse	318	71A
5	Personal register of deposits and withdrawals of <i>ganja</i> in the warehouse	318	72A
6	Personal register of deposits and withdrawals of <i>charas</i> in the warehouse	318	73A
7	Register of passes for removal of drugs from warehouse into districts	326	73A
8	Register of dues in the warehouse	333	74A
9	Register of import and export of drugs	350(2)	75A
10	Detailed list of licenses granted by the Tahsildar for cultivation of hemp plant	276	76A
11	Statement of area actually under hemp in the field	277	76A
12	Abstract list of sales of <i>bhang</i> by licensed cultivators	279	76A
13	Pass for import of drugs into the United Provinces	294	77A
14	Pass for removal of drugs from warehouse into districts	303	77A
15	Pass for transport of drugs from the limit of one farm to that of another or within limit of farm	302	78A
16	Pass book of drugs deposited in warehouse	321	78A
17	Card to be attached to packages of drugs in warehouse	319	79A
18	Receipt for warehouse dues	331	79A
19	Application for pass for import of drugs into the United Provinces	293	79A
20	Application for removal of drugs from warehouse	327	80A
21	License to cultivate <i>bhang</i> (hemp plant)	273	80A
22	License to collect as <i>bhang</i> hemp plants growing spontaneously	283	81A
23	Lease of farm of fees leviable for the retail sale of intoxicating drugs under section 25 (1) (a), Act XII of 1896	8, 342	81A
24	License for retail sale of intoxicating drugs granted by a farmer under section 25 (2), Act XII of 1896	345	83A
25	License for the sale, wholesale, of intoxicating drugs granted to a farmer without fee under section 25 (1) (a), Act XII of 1896	344	85A
26	License for the sale, wholesale, of <i>ganja</i> and <i>charas</i> granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896	70, 349	87A
27	License for the sale, wholesale, of <i>bhang</i> only granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896	70, 349	89A
28	Bond for exportation of <i>ganja</i> from Nangaon to the United Provinces without payment of duty in Bengal	299(5)	91A
29	Bond for exportation of <i>ganja</i> from Patna to the United Provinces without payment of duty in Bengal	300(5)	92A



**FORM No. 3.**  
*Daily register of deposits and withdrawals of gánja in the warehouse.*

Date of deposit or withdrawal		Bengal																	
By whom deposited or withdrawn.		Flat, large twig				Flat, small twig				Round				Chúr					
		Deposited		Withdrawn		Deposited		Withdrawn		Deposited		Withdrawn		Deposited		Withdrawn			
		Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages.	Total weight of packages	Number of packages	Total weight of packages		
		M	S	O	M	S	O	M	S	O	M	S	O	M	S	O	M	S	O
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		



## FORM No. 3.

Daily register of deposits and withdrawals of *ganja* in warehouse—(concluded)

19	20	21	22	23	24	25	26	27	28	29	30	31
Central Provinces				Gwalior				Bundelkhand States				
Pathar				Pathar				Pathar				
Number of packages	Deposited	Withdrawn		Deposited	Withdrawn		Deposited		Withdrawn		Remarks	
	Total weight of packages	Number of packages		Total weight of packages	Number of packages		Total weight of packages	Number of packages		Total weight of packages	Number of packages	
	M s c	M s c		M s c	M s c		M s c	M s c		M s c	M s c	

NOTE.—(1) In this register the full number and full weight of all packages deposited or withdrawn by each person at one time will be shown in a separate entry.

(2) At the close of the month the several columns showing number of packages and weight of packages deposited or withdrawn will be totalled.

(3) In the case of *ganja* removed and destroyed as unfit for use, in column 2 will be entered the word "destroyed" and in the remarks column full particulars will be entered.

FORM No 4

*Daily register of deposits and withdrawals of charms in the warehouse*

[illegible]

NOTE.—As in Form No 3

*Personal register of deposits and withdrawals of gunga in the warehouse.*

	Central Provinces	Bundelkhand States
	Gwalior	Gwalior
	Dattha	Dattha
	Bhopal	Bhopal
	Jabalpur	Jabalpur
	Nagpur	Nagpur
	Sagar	Sagar
	Hoshangabad	Hoshangabad
	Seoni	Seoni
	Seoni-Mandla	Seoni-Mandla
	Mandla	Mandla
	Khandwa	Khandwa
	Amreli	Amreli
	Rajahmundry	Rajahmundry
	Vizianagram	Vizianagram
	Tirumala	Tirumala
	Chittoor	Chittoor
	Anaparthi	Anaparthi
	Adilpet	Adilpet
	Warangal	Warangal
	Narasaraopet	Narasaraopet
	Pondicherry	Pondicherry
	Madras	Madras
	Cochin	Cochin
	Calcutta	Calcutta
	Bombay	Bombay
	Lahore	Lahore
	Agra	Agra
	Ferozepur	Ferozepur
	Delhi	Delhi
	Jaipur	Jaipur
	Bikaner	Bikaner
	Udaipur	Udaipur
	Barmer	Barmer
	Alwar	Alwar
	Bharatpur	Bharatpur
	Mathura	Mathura
	Meerut	Meerut
	Muzaffarnagar	Muzaffarnagar
	Aligarh	Aligarh
	Etawah	Etawah
	Bohawal	Bohawal
	Rawalpindi	Rawalpindi
	Peshawar	Peshawar
	Hyderabad	Hyderabad
	Bombay	Bombay
	Calcutta	Calcutta
	Madras	Madras
	Cochin	Cochin
	Pondicherry	Pondicherry
	Travancore	Travancore
	Malabar	Malabar
	Goa	Goa
	Daman	Daman
	Diou	Diou
	Port Blair	Port Blair
	Andamans	Andamans
	Nicobars	Nicobars
	British India	British India

NOTE — (1) One or more pages of this register will be assigned to each depositor  
(2) Each package deposited will have assigned to it a separate registered number, and a separate series of numbers will be given to each depositor  
(3) At the close of the year all packages which have not been withdrawn will be brought on to fresh pages of the register with a new series of numbers for the year according to the order of deposit  
(4) In the case of *gán'ya* removed and destroyed as unfit for use, the date of removal will be entered in the column "Date of withdrawal" and the date of order for destruction in the place of number and date of pass in the next column. Full particulars should also be given in the column of remarks  
(5) Every page in the register shall be numbered an index prepared on the fly-leaf showing pages allotted to each depositor

NOTE --(1) One or more pages of this register will be assigned to each depositor

(2) Each package deposited will have assigned to it a separate registered number, and a separate series of numbers will be given to each depositor.

(3) At the close of the year all packages which have not been withdrawn will be brought on to fresh pages of the register with a new series of numbers for the year according to the order of deposit.

(4) In the case of *ganja* removed and destroyed as unfit for use, the date of removal will be entered in the column "Date of withdrawal" and the date of order for destruction in the place of number and date of press in the next column. Full particulars should also be given in the column of remarks.

(6) Every page in the register shall be numbered an index prepared on the fly-leaf showing pages allotted to each depositor

## FORM No. 6.

*Personal register of deposits and withdrawals of charas in the warehouse.*

Name of depositor \_\_\_\_\_.  
Address and particulars of contract held \_\_\_\_\_.

Central Asian				Nepalese				Kumun				Remarks						
Registered number of packages	Registered weight of packages	Date of deposit	Number and date of import pass	Date of withdrawal	Number and date of pass for withdrawal	Registered number of packages	Registered weight of packages	Date of deposit	Number and date of import pass	Date of withdrawal	Number and date of pass for withdrawal							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	M, S, C						M, S, C						M, S, C					

NOTE.—As on Form No 5

## FORM No 7

*Register of passes for removal of drugs from warehouse into districts*

Serial number	Date of issue of pass	Name of person to whom granted	Quantity and description of drugs to be removed	Warehouse from which to be removed	Number of days for which pass is current.	Date of arrival of drugs	Remarks.
1	2	3	4	5	6	7	8

## FORM No. 8.

*Register of dues in the warehouse.*

1		Date of receipt.
2	From whom received	
3	Registered number of package	
4	Date of deposit	
5	Date of withdrawal	
6	Period of retention	
7	Dues realized.	Rs.      P.
8	Number and date of receipt granted	
9	Initials of officer in charge of warehouse	
10	Number and date of Treasury receipt of credit to Government.	
11	Remarks.	

## FORM No. 9.

## Register of Import and Export of Drugs.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Name of Importer																																
Number and date of pass issued.																																
District from which imported.																																
Date of arrival of drugs																																
Import.																Export.																
Quantity imported from warehouse																Quantity exported to places outside the United Provinces.																
Ganja.																Ganja.																
Baluchar																Baluchar																
Flat (large twig)																Flat (large twig)																
Flat (small twig)																Flat (small twig)																
Round form																Round form																
Chur form																Chur form																
Pathar																Pathar																
Charas																Charas																
Bhang																Bhang																
Name of exporter																Name of exporter																
Number and date of pass issued																Number and date of pass issued																
Place to which exported																Place to which exported																
Date of arrival of drugs at destination																Date of arrival of drugs at destination																
Quantity imported from another district in the United Provinces.																Quantity exported to places within the United Provinces.																
Ganja																Ganja.																
Baluchar																Baluchar																
Flat (large twig)																Flat (large twig)																
Flat (small twig)																Flat (small twig)																
Round form																Round form																
Chur form																Chur form																
Pathar																Pathar																
Charas																Charas																
Bhang																Bhang																
Remarks																Remarks																

## FORM No 10

*Detailed list of licenses granted by the Tahsildár for cultivation of hemp plant*

1	2	3	4	5	6
Serial number.	Name and residence of cultivator.	Name of mahal in which fields are situated	Khassra number of field or fields to be cultivated	Area to be cultivated	Remarks

## FORM No 11

*Statement of area actually under hemp in tahsil*

1	2	3	4	5	6	7
Name of village.	Name of thok or patti	Number of field in khassra	Name of licensed cultivator, with father's name and residence	Actual area cultivated		Remarks
				In village bighas	In acres	

## FORM No 12

*Abstract list of sales of bháng by licensed cultivators*

1	2	3	4	5	6
Name of mahal, thok or patti	Name of cultivator and number of license held	Total area cultivated in acres.	Name of purchaser and shops or farm held by him	Quantity of bháng purchased	Remarks
				M s c	

This form, omitting column 3, may be used for sales of wild hemp also.

## FORM No. 13.

*Pass for import of drugs into the United Provinces*

No. , date	No. , date	No. , date
(1) Name of importer	(1) Name of importer	(1) Name of importer
(2) Name of person in charge of consignment	(2) Name of person in charge of consignment.	(2) Name of person in charge of consignment
(3) Description of drugs	(3) Description of drugs	(3) Description of drugs
(4) Quantity of drugs imported	(4) Quantity of drugs imported	(4) Quantity of drugs imported
(5) Place from which drugs are to be imported	(5) Place from which drugs are to be imported	(5) Place from which drugs are to be imported
(6) Warehouse in which drugs are to be deposited	(6) Warehouse in which drugs are to be deposited	(6) Warehouse in which drugs are to be deposited
(7) Period for which pass is current.	(7) Period for which pass is current	(7) Period for which pass is current
(Signature of officer issuing pass)	(Signature of officer issuing pass)	(Signature of officer issuing pass)

## FORM No 14.

*Pass for removal of drugs from warehouse into districts*

No. , date	No. , date	No. , date
(1) Warehouse from which drugs are to be removed	(1) Warehouse from which drugs are to be removed	(1) Warehouse from which drugs are to be removed
(2) Quantity and description of drugs to be removed.	(2) Quantity and description of drugs to be removed	(2) Quantity and description of drugs to be removed
(3) Name of person in charge of consignment	(3) Name of person in charge of consignment.	(3) Name of person in charge of consignment
(4) Date of issue of pass	(4) Date of issue of pass	(4) Date of issue of pass.
(5) Date of expiry of pass	(5) Date of expiry of pass	(5) Date of expiry of pass
Signature of Collector or Officer in charge of Excise	Signature of Collector or Officer in charge of Excise.	Signature of Collector or Officer in charge of Excise



FORM No 13

*Pass for transport of drugs from the limits of one farm to those of another, or within limit of farms*

No	, date	No	, date
(1) Name of farmer		(1) Name of farmer	
(2) Name of person in charge of consignment.		(2) Name of person in charge of consignment.	
(3) Place from which drugs are to be transported.		(3) Place from which drugs are to be transported	
(4) Place to which drugs are to be transported		(4) Place to which drugs are to be transported	
(5) Description of drugs		(5) Description of drugs	
(6) Quantity of drugs covered by pass		(6) Quantity of drugs covered by pass	
(7) Period for which pass will be current		(7) Period for which pass will be current.	
Signature		Signature	

FORM No 16

*Pass book of drugs deposited in warehouse*

Name of depositor\_\_\_\_\_.

Description of drugs\_\_\_\_\_

1	2	3	4	5	6	7
Registered number of package.	Registered weight of package	Date of deposit	Initials of officer in charge of warehouse.	Date of withdrawal.	Initials of officer in charge of warehouse	Remarks.
	Mds					
	oz.					
	c.					

NOTE—(1) A separate book will be used for *ganja* and *charas*, and a sufficient number of pages will be assigned in the case of *ganja* and *charas* to the various descriptions of the drugs deposited

(2) Each package must be separately entered with its registered number and weight, which will be obtained from the personal register of deposits and withdrawals.

## FORM No 17.

*Card to be attached to packages of drugs in warehouse.*

Owner\_\_\_\_\_

Weight\_\_\_\_\_

Description of drugs\_\_\_\_\_

Date of deposit\_\_\_\_\_

*Excise Inspector.*

## FORM No. 18

*Receipt for warehouse dues.*

No _____, date .	No _____, date
(1) Name of depositor	(1) Name of depositor.
(2) Registered number of package.	(2) Registered number of package
(3) Period of retention in warehouse	(3) Period of retention in warehouse
(4) Dues realized.	(4) Dues realized.
Signature	Signature

## FORM No 19.

*Application for pass for import of drugs into the United Provinces*

1	2	3	4	5
Name of importer.	Quantity and description of drugs to be imported.	Place whence drugs are to be imported.	Warehouse to which drugs are to be consigned.	Person in whose name pass is to be issued.

## FORM No 20.

*Application for removal of drugs from warehouse*

TO THE OFFICER IN CHARGE OF THE SUB-TREASURY AT \_\_\_\_\_

Please receive Rs        a        p. , being the duty on hemp drugs as specified below to be removed from the warehouse at \_\_\_\_\_ to \_\_\_\_\_ district.

(Signed )

Number and date of pass	Name of pass-holder	Description of drugs	Registered number of packages to be removed	Registered weight of each package	Rate of duty	Amount payable	Remarks.
1	2	3	4	5	6	7	8

Certified that the sum of Rs        a        p. , being the duty on hemp drugs as specified above, has been this day received in the Sub-treasury at \_\_\_\_\_

Date \_\_\_\_\_

*Officer in charge of Sub-Treasury.**Treasurer or Tahvildár.*

## FORM No 21

*License to cultivate the hemp plant*

\_\_\_\_\_, son of \_\_\_\_\_, caste \_\_\_\_\_, resident in \_\_\_\_\_, is hereby licensed to cultivate the hemp plant on an area of \_\_\_\_\_ acres in the fields situated in mahál \_\_\_\_\_, tahsíl \_\_\_\_\_, and numbered \_\_\_\_\_ in the khasra of the village

The license is subject to the conditions noted below.

Dated \_\_\_\_\_

Signed \_\_\_\_\_

*Conditions*

1 This license shall be produced for inspection on the demand of any Excise Officer or other official appointed in this behalf by the Collector

2 The area of cultivation entered in the license shall not be exceeded and the crop shall be liable to inspection at any time by any person authorized on this behalf by the Collector

3 All *bháng* prepared from the hemp plant so cultivated shall be stored by the licensee in a secure place apart from other crops until it is disposed of to a person or persons duly authorized to purchase the same and the place of storage shall at all times be open to inspection by any Excise Officer or other person authorized on this behalf by the Collector.

4 The produce of the fields shall be sold only to farmers of hemp drugs holding wholesale licenses, licensed retail vendors or licensed wholesale vendors, and, whenever a sale takes place, the name of the purchaser and the quantities sold shall at once be reported to the patwári.

### FORM No. 22

*License to collect as bháng, hemp plants growing spontaneously, granted—*

to an owner or occupier of land or person authorized by him in his behalf  
or a farmer or licensed wholesale vendor

\_\_\_\_\_, son of \_\_\_\_\_, caste \_\_\_\_\_, resident in \_\_\_\_\_, is hereby licensed to collect as *bháng* hemp plants which may grow spontaneously upon any ground \_\_\_\_\_ to which he may have a right of \_\_\_\_\_ or regarding which he has made arrangements \_\_\_\_\_ access \_\_\_\_\_ within the limits named hereunder, with the owner or occupier thereof subject to the conditions noted below —

Limits \_\_\_\_\_

Dated \_\_\_\_\_ Signed \_\_\_\_\_

### Conditions.

1 This license shall be produced for inspection on the demand of any Excise Officer or other official appointed in this behalf by the Collector.

2. All *bháng* collected shall be stored by the licensee in a secure place apart from other crops until it is disposed of to a person or  
or removed for  
persons duly authorized to purchase the same, and the place of storage shall  
sale under a license,

be at all times open to inspection by an Excise Officer or other person authorized by the Collector on this behalf

3 All *bháng* collected shall be sold only to farmers of hemp drugs holding wholesale licenses, licensed retail vendors or licensed wholesale vendors, and, whenever a sale takes place, the name of the purchaser and the quantity sold shall at once be reported to the patwári

### FORM No. 23

*Lease of farm of fees leviable for the retail sale of intoxicating drugs under section 25 (1)(a), Act XII of 1896.*

District \_\_\_\_\_

Name of farmer \_\_\_\_\_

Limits of farm \_\_\_\_\_

Be it known that the duties leviable on the retail sale of \_\_\_\_\_ within the limits specified above have been let in farm to \_\_\_\_\_ a resident of \_\_\_\_\_, pargana \_\_\_\_\_, district \_\_\_\_\_

\_\_\_\_\_ for the term of \_\_\_\_\_, commencing from 1st October 19\_\_\_\_, and ending with the 30th September 19\_\_\_\_, upon the following conditions —

1st — That the said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_ in the following instalments. — On the 1st October \_\_\_\_\_ Rs. \_\_\_\_\_, being the first instalment (and in addition Rs \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) —

	Rs		Rs.
On the 1st November	..	On the 1st April	
Ditto December	..	Ditto May	
Ditto January	.	Ditto June	..
Ditto February	..	Ditto July	..
Ditto March			

NOTE 1 — In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments

NOTE 2 — When the period of lease exceeds one year, a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

2nd — That the one-sixth of the annual payment made on the 1st October under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer

NOTE — If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government and shall not be reclaimable by the farmer

3rd — That it shall be competent to the Collector on cancelment of the lease, and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue

4th — That no shops other than those specified in the list annexed shall be licensed by the said \_\_\_\_\_ and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise

5th — That the said \_\_\_\_\_ shall grant no license to a minor, female, or eunuch

6th — That the said \_\_\_\_\_ shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

7th — That the said \_\_\_\_\_ shall keep an account in the annexed form separately of each class of drugs, showing the quantities supplied (otherwise, than on payment) to each retail shop within

the farm, and an abstract of such account, in Form No 4, Appendix I, shall be submitted on the first of each month to the Collector of the district

1	2	3	4	5		
Date	Quantity received from warehouse or from cultivators, owners or wholesale vendors to day	Quantity issued to retail shops	Quantity remaining in store	Details of issues shown in column 3		
				Name of person supplied	Locality of shop	Quantity supplied.

NOTE.—When the farmer also holds a wholesale license in Form No 25, Appendix F, for sale of intoxicating drugs, a single combined account will be kept of sales (as required by clause 10 of the wholesale license) and of issues made otherwise than on payment

8th.— }  
 9th.— } (To be left blank in the form for special conditions )

Collector

List of shops referred to in condition 4.

Serial number.	Tahsil	Pargana	Village.
1	2	3	4

### FORM No 24

*License for the retail sale of intoxicating drugs granted by a farmer under section 25 (2), Act XII of 1896*

District \_\_\_\_\_

Number of license in register \_\_\_\_\_

Name of retailer \_\_\_\_\_

Locality of shop \_\_\_\_\_

Be it known that \_\_\_\_\_ resident of \_\_\_\_\_ district of \_\_\_\_\_, is hereby authorized by the farmer of \_\_\_\_\_, to sell intoxicating drugs by retail at \_\_\_\_\_ in \_\_\_\_\_ from the date of this license to the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, upon the following conditions:—

1st —That he shall pay to the farmer, \_\_\_\_\_, a monthly duty of \_\_\_\_\_.

2nd —That he shall purchase all drugs he may require direct from the farmer, —, and not from any other person or place without the consent of the farmer

3rd —That he shall retail drugs only in the shop for which this license is granted.

4th —That not more than a sér of *bháng* or any preparation or admixture thereof, or five tolas of *gánja* or *charas* or any preparation or admixture thereof, shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual

5th —That he shall not adulterate the drugs sold by him.

6th —That he shall not receive any wearing apparel or other goods in barter for drugs except money or grain (where payment in grain is permitted)

7th —That he shall sell no *gánja*, *bháng*, *charas*, or any preparation or admixture thereof, to European soldiers, Non-Commissioned Officers below the rank of Lance Sergeant, or to camp-followers without the written permission of the Officer Commanding or other official superior, to insane persons or to children under 12 years of age

8th —That he shall not permit any female to sell or assist in the sale of drugs upon his premises

9th.—That no drugs shall be sold or consumed on the premises between 9 P. M and sunrise, and that he shall not harbour any person therein during the night.

10th —That he shall not permit persons of notoriously bad character to resort to his shop, that he shall prevent gaming and disorderly conduct therein, and that he shall give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

11th.—That he shall constantly keep displayed a signboard bearing the following inscription in the vernacular language of the country —

(Name of vendor )

“ Licensed to retail hemp drugs ”

12th —That he shall at once produce his license and accounts, if any are kept, for inspection on the demand of any officer specially or generally authorized by the Collector or Officer in charge of Excise, and that he shall not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

13th —That he shall not sub-let or transfer the business covered by this license, nor shall employ any salesman, without the consent of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

14th —That if he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer

In charge of Excise may appoint in this behalf provided that if such drugs, or any part of them, be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for use, the Collector or Officer in charge of Excise shall cause them, or such part of them, to be destroyed.

15th—This license shall have effect from the \_\_\_\_\_ day of \_\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_, and unless renewed by order of the Collector by the \_\_\_\_\_ day of \_\_\_\_\_, being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

16th—This license may be recalled by the farmer on application to the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause (1);
- (b) for violation of any of the conditions specified in this license,
- (c) if the holder of this license be convicted of breach of the peace or for any other criminal offence during the currency of this license.

17th—On the infringement of any of the above articles or of any of the conditions imposed by the Excise Act (XII of 1896), or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of drugs may be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

(Countersigned )

*Farmer.*

*Collector*

### FORM No. 25.

*License for the sale, wholesale, of intoxicating drugs granted without fee to a farmer under section 25 (1) (a), Act XII of 1896.*

Register No. \_\_\_\_\_.

Name of farmer \_\_\_\_\_.

Limits of farm \_\_\_\_\_.

A license for the sale, wholesale, of intoxicating drugs within the limits specified above is hereby granted to \_\_\_\_\_ son of \_\_\_\_\_, farmer of the fees for retail vend of the said drugs in the district of \_\_\_\_\_, subject to the following conditions, the breach of any of which may involve forfeiture both of this license and of his farming lease and



also liability to the penalties prescribed by Act XII of 1896, or in the rules made thereunder —

1st —He shall not possess or sell any *gánja* or *charas* on which duty has not been paid at the prescribed rate, or which has not been lodged in a bonded warehouse in the manner laid down in the rules for the import and transport of drugs.

2nd —He shall not possess or sell any *bháng* except such as has been obtained from a licensed cultivator, an owner or occupier of land on which the hemp drug grows spontaneously, and who is licensed to collect the same, or from a licensed wholesale dealer in *bháng*.

3rd —He shall store his stock of drugs in a storehouse to be approved by the Collector, and in no other place

4th —He shall at all times keep such adequate stock of good fresh drugs as the Collector may prescribe, and shall not adulterate the same. He shall arrange for the supply of an adequate stock of such drugs to retail vendors holding licenses granted by him.

5th —He shall permit the Collector, Officer in charge of Excise or other officer authorized by the Collector, to inspect his stock of drugs at any time.

6th —He shall surrender for destruction any portion of his stock of drugs which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption.

7th —If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf.

8th —Any drugs so surrendered shall, subject to the provisions of the following rule, be disposed of in such manner as the Board of Revenue may, in each case, direct.

9th —He shall, on the demand of the Collector or Officer in charge of Excise be bound, under penalty of forfeiting his license, to take over, at such price as the Collector or Officer in charge of Excise shall fix, so much of any intoxicating drugs, surrendered after the expiry of his license, by any other licensee within the district whose license has not been renewed, as shall not exceed the quantity which, in the opinion of the Collector or Officer in charge of Excise will be ordinarily saleable by him within two months.

10th —Sales under this license shall only be made in quantities larger than in the case of *bháng* one sér, and of *gánja* or *charas* five tolas, and only to retail vendors, within the farm of the licensee or to other farmers holding wholesale licenses within these Provinces.

11th —An account of sales made shall be kept in the annexed form separately for each class of drug, and an abstract of such account shall be submitted monthly to the Collector of the district.

## FORM OF ACCOUNT.

Class of drug \_\_\_\_\_

1	2	3	4	5	6	7	8	9
Date	Quantity in store yesterday	Quantity received from warehouse or from cultivators or owners to day	Total to be accounted for	Quantity sold	Quantity remaining in store.	Detail of sales shown in column 5.		
						Name of purchaser	Locality of shop	Quantity sold.

NOTE—In this account will be shown both sales, and also issues to retail shops otherwise than on payment, an account of which is required to be kept under condition 7 of the license—in Form No 23, Appendix F. The abstract will be submitted in Form No 4, Appendix I.

12th—This license shall have effect only for the period covered by the farming lease of the licensee, and should the said farming lease be at any time forfeited or cancelled, then this license shall become void from the date of such forfeiture or cancellation.

Signature\_\_\_\_\_

## FORM No 26

*License for the sale, wholesale, of gánja and charas granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896*

Register No \_\_\_\_\_

Name of licensee. \_\_\_\_\_

Residence. \_\_\_\_\_

A license for the sale, wholesale, of *gánja* and *charas* within the limits of \_\_\_\_\_ is hereby granted to \_\_\_\_\_, son of \_\_\_\_\_, carrying on business at \_\_\_\_\_, subject to the following conditions, the breach of any of which may involve forfeiture of this license and also liability to the penalties prescribed by Act XII of 1896 or in the rules made thereunder—

1st—He shall not possess or sell any *gánja* or *charas* on which duty has not been paid at the prescribed rate, or which has not been lodged in a bonded warehouse in the manner laid down in the rules for the import and transport of drugs.

2nd.—He shall store his stock of drugs (if taken out of bond) in a storehouse to be approved by the Collector of the district in which they are stored and in no other place.

3rd.—He shall not adulterate or mix any other substance with the drugs sold by him.

4th.—He shall permit the Collector, Officer in charge of Excise, or other officer authorized by the Collector, to inspect his stock of drugs at any time.

5th.—He shall surrender for destruction any portion of his stock of drugs which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption.

6th.—If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf.

7th.—Sales under this license shall be of *ganja* or *charas* only, and shall only be made in quantities larger than five tolas of either drug, and only to other licensed wholesale vendors of *ganja* and *charas* or to licensed retail vendors of the same with the consent of their farmers or for export to other provinces where such export is permitted.

8th.—The business covered by this license shall not be sublet or transferred nor, shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license.

9th.—An account of sales made shall be kept in the annexed form separately for each class of drug taken out of bond, and an abstract of such account in Form No 5, Appendix I, shall be submitted on the first of each month to the Collector of the district in which the drugs are stored.

#### FORM OF ACCOUNT.

Class of drug \_\_\_\_\_.

1	2	3	4	5	6	7	8	9
Date.	Quantity in store yesterday	Quantity received from warehouse to-day	Total to be accounted for.	Quantity sold.	Quantity remaining in store	Detail of sales shown in column 5		
						Name of purchaser	Locality of shop.	Quantity sold.

10th —He shall pay to Government in advance the sum of Rs. \_\_\_\_\_ annually during the currency of his license.

11th —This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_ and, unless renewed by special order of the Commissioner of Excise by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Commissioner of Excise —

Provided, in the event of any sales being made by the said \_\_\_\_\_, between the \_\_\_\_\_ (the date on which it expired) and the \_\_\_\_\_, the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 49, Act XII of 1896

12th. }  
13th } (To be left blank in the form for special conditions)

Signature \_\_\_\_\_

### FORM No 27.

*License for the sale, wholesale, of bháng only granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896*

Register No \_\_\_\_\_.

Name of licensee \_\_\_\_\_.

District \_\_\_\_\_.

A license for the wholesale vend of *bháng* only is hereby granted to \_\_\_\_\_, son of \_\_\_\_\_, residing at \_\_\_\_\_, in the \_\_\_\_\_ district, for the period hereinafter stated, on the following conditions, the breach of any of which may involve forfeiture of this license, and liability to the penalties prescribed in Act XII of 1896 or by the rules made thereunder —

1st —He shall not possess or sell any *bháng* except such as has been obtained from a licensed cultivator, an owner or occupier of land on which the hemp plant grows spontaneously, and who is licensed to collect the same, or from another licensed wholesale dealer in *bháng*

2nd.—He shall store his stock of *bháng* in a storehouse to be approved by the Collector and in no other place

3rd —He shall not adulterate or mix any other substance with the *bháng* in his store

4th.—He shall permit the Collector, Officer in charge of Excise, or other officer authorized by the Collector, to inspect his stock of *bháng* at any time

5th —He shall, on the demand of the Collector or Officer in charge of Excise, be bound, under penalty of forfeiting his license, to take over, at such price as the Collector or Officer in charge of Excise shall fix, so much of any *bháng* surrendered

after the expiry of his license, by any other licensed wholesale dealer in *bháng* (not being a farmer) within the district, whose license has not been renewed, as shall not exceed the quantity which, in the opinion of the Collector or Officer in charge of Excise, will be ordinarily saleable by him within two months

6th —He shall surrender for destruction any portion of his stock of *bháng* which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption

7th —If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf

8th —He shall sell *bháng* only, and the sale of any other drugs shall on no pretext be made or attempted

9th.—All sales under this license shall be in quantities greater than one sér, and shall be made only to fumers holding a wholesale license within these Provinces, to retail vendors with the consent of their farmer, or for export to other provinces where such export is allowed

10th —The business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

11th —An account of sales made shall be kept in the annexed form and an abstract of such account in Form No 6, Appendix I, submitted on the first day of each month to the Collector within whose jurisdiction the wholesale vend is carried on.—

### Form of Account

1	2	3	4	5	6	7	8	9
Date.	Quantity of <i>bháng</i> in store yesterday.	Quantity of <i>bháng</i> received from warehouse or from cultivator or owners to day	Total quantity of <i>bháng</i> to be accounted for	Quantity of <i>bháng</i> sold.	Quantity of <i>bháng</i> remaining in store	Detail of sales shown in column 5		
						Name of purchaser	Address of purchaser	Quantity of <i>bháng</i> sold

12th —He shall pay to Government in advance the sum of Rs \_\_\_\_\_ annually during the currency of his license.

13th.—This license shall have effect from \_\_\_\_\_ to the \_\_\_\_\_, and unless renewed by special order of the Collector by the \_\_\_\_\_ day \_\_\_\_\_ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector

Provided, in the event of any sales being made by the said \_\_\_\_\_ between the \_\_\_\_\_ (the date on which it expired) and the \_\_\_\_\_, the said \_\_\_\_\_ will render himself liable to the penalties prescribed in section 49, Act XII of 1896.

Signature \_\_\_\_\_.

### FORM No 28

*Bond for exportation of gánja from Naugaon to the United Provinces without payment of duty in Bengal.*

Collector

Know all men by these presents that we \_\_\_\_\_ of \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rupees \_\_\_\_\_ to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators, and representatives by these presents.— Sealed with our seals dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rupees \_\_\_\_\_, being the full amount of duty payable to the Secretary of State for India at current rates for \_\_\_\_\_ maunds \_\_\_\_\_ sérs \_\_\_\_\_ chattaks of *gánja* for the removal of which free of duty from Naugaon in the district of Rájshahi to the bonded warehouse at \_\_\_\_\_ in the United Provinces a pass has been issued by the Collector of \_\_\_\_\_, and whereas the said bounden have agreed to lodge the aforesaid \_\_\_\_\_ maunds \_\_\_\_\_ sérs \_\_\_\_\_ chattaks of *gánja* within \_\_\_\_\_ days in the said warehouse, or in default thereof to pay to the Secretary of State for India in Council at the treasury at \_\_\_\_\_ Rupees \_\_\_\_\_, being a sum equal to the amount of duty payable on the said *gánja*. And whereas the said \_\_\_\_\_ have also agreed to pay a further duty at the above-mentioned rate on any excess or deficiency in quantity or difference in kind which may be found on examination of such *gánja* at \_\_\_\_\_. And whereas the said \_\_\_\_\_ has agreed to become a surety for the due performance by the said \_\_\_\_\_ of the said agreement.

Now the condition of the above written obligation is such that if the above bounden , their or his heirs, executors, administrators or representatives, or some or one of them do and shall within days from the date of his obligation lodge the above-mentioned *gánja* in the said bonded warehouse and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said *gánja* and all duty agreed to be paid by the said to the said Secretary of State, then the bond shall be null and void otherwise it shall remain in full force and virtue.

Signed, sealed and delivered.

Collector.

Signed, sealed and delivered.

### FORM No 29.

*Bond for exportation of gánja from Patna to the United Provinces without payment of duty in Bengal*

Collector.

Know all men by these presents that we of and of are jointly and severally held and firmly bound unto the Secretary of State for India in Council his successor in office or assigns in the sum of Rupees to be paid to the Secretary of State for India in Council his successors in office or assigns for which payment well and truly to be made we jointly and severally bind ourselves and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators and representatives by these present Sealed with our seals dated this day of 19 .

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rupees , being the full amount of duty payable to the Secretary of State for India at current rates for maunds sérs chattaks of *gánja* for the removal of which free of duty from Patna to the bonded warehouse at in the United Provinces a pass has been issued by the Collector of ; and whereas the said bounden have agreed to lodge the aforesaid maunds sérs chattaks of *gánja* within days in the said bonded warehouse, or in default thereof to pay to the Secretary of State for India in Council at the treasury at Rupées , being a sum equal to the amount of duty payable on the said *gánja* and whereas the said have also agreed to

pay a further duty at the above-mentioned rate on any excess or deficiency in quantity or difference in kind which may be found on examination of such *gánja* at . And whereas the said has agreed to become a surety for the due performance by the said of the said agreement. Now the condition of the above-written obligation is such that if the above bounden their or his heirs, executors, administrators or representatives or some or one of them do and shall within days from the date of his obligation lodge the above-mentioned *gánja* in the said bonded warehouse and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said *gánja* and all duty agreed to be paid by the to the Secretary of State, then the bond shall be null and void otherwise it shall remain in full force and virtue

Signed, sealed and delivered.

*Collector.*

Signed, sealed and delivered.





*Forms of registers, licenses, passes, &c., prescribed for use in the administration of the revenue from opium.*

Number	Description of forms.	Rule by which prescribed	Printed at page—
1	Register of daily receipts, issues and balances of opium under double locks in the <u>Treasury</u> at— Sub-treasury	431(3)	96A
2	Register of daily sales of opium under single lock in Treasury at—	431(9)	97A
3	Register of daily sales and issues of opium to licensed vendors	433(1)	98A
4	Register of monthly sales and issues of opium to licensed vendors	433(2)	98A
5	Pass for transport of opium from one district to another or from one tahsil to another tahsil in the same district when leased to different farmers	375	99A
6	Pass for export of opium from the United Provinces into any foreign state or into another province	396	100A
7	Opium shop pass book . . .	382	101A
8	Pass for possession of opium produced out of India or intoxicating drugs prepared therefrom free of duty	436	101A
9	Permit to licensed druggist . . .	436	102A
10	Lease for farm of opium or intoxicating drugs or poppy heads and its counterpart	8, 436	103A
11	License for retail vend of opium or poppy heads granted by a farmer	8, 436	105A
12	License for retail vend of opium or poppy heads granted by the Collector	8, 436	107A
13	License for retail vend of opium by treasurer or his agents	436	110A
14	Opium Indent . . .	430	111A
15	Druggist's permit for manufacture and wholesale vend of preparations of opium	407	112A

## FORM No 1.

*Register of daily receipts, issues and balances of opium under double locks in the* Treasury *at* \_\_\_\_\_  
Sub Treasury

Date.	Balance in hand this day	Received			Total columns 2 and 5	Issues.			Balance column 6 minus column 9.
		From Opium Agent	From other sub treasuries or	Total		To single lock	To sub treasuries or to other treasuries	Total	
1	2	3	4	5	6	7	8	9	10
Total for month									

*N B*—All opium issued from Sub Treasuries to farmers, licensed vendors, &c, will be from double locks. In column 7 the heading "to single lock" should accordingly be altered to farmers, licensed vendors, &c, in the case of Sub Treasuries.

FORM No. 2.

Register of daily sales of opium under single lock in treasury at \_\_\_\_\_.

Date and month	Quantity of opium in store from yesterday	Quantity of opium received this day from double lock	Total quantity to be accounted for	Quantity sold this day	Quantity left in store
1	2	3	4	5	6
Total for month					

*Register of daily sales and issues of opium to licensed vendors.*

Name of shop \_\_\_\_\_, Tahsil \_\_\_\_\_, Amount of license fees \_\_\_\_\_

Amount of license fees—

[illegible][illegible]

*Register of monthly sales and issues of opium to licensed vendors.*

[illegible]

FORM NO. 10

*Pass for transport of opium from one district to another or from one tahsil to another tahsil in the same district when leased to different farmers*

No.	Date	No.	Date	No.	Date
1	Name of district or tahsil from which transported.	1	Name of district or tahsil from which transported	1	Name of district or tahsil from which transported
2	Name of consignor	2	Name of consignor	2	Name of consignor
3	Name of consignee	3	Name of consignee	3	Name of consignee.
4	Destination	4	Destination	4	Destination
5	Name of person in charge during transit	5	Name of person in charge during transit	5	Name of person in charge during transit.
6	Time within which the transport is to be effected	6	Time within which the transport is to be effected	6	Time within which the transport is to be effected
7	Date of despatch	7	Date of despatch	7	Date of despatch
8	Number of packages	8	Number of packages	8	Number of packages
9	Weight of each package	9	Weight of each package	9	Weight of each package

Signature.

Signature.

Signature.

## FORM No. 6.

*Pass for export of opium from the United Provinces into any foreign state or into another province.*

No.	Date.	No.	Date.	No.	Date.
1	Name of district from which issued	1	Name of district from which issued	1	Name of district from which issued.
2	Name of consignor	2	Name of consignor	2	Name of consignor.
3.	Name of consignee	3	Name of consignee	3	Name of consignee.
4	Destination	4.	Destination	4.	Destination
5	Name of person in charge during transit	5	Name of person in charge during transit...	5	Name of person in charge during transit.
6	Time within which transport is to be effected.	6.	Time within which transport is to be effected	6.	Time within which transport is to be effected
7	Number of packages	7	Number of packages	7	Number of packages
8	Date of despatch	8	Date of despatch	8	Date of despatch
9.	Weight of each package	9	Weight of each package	9	Weight of each package

Signature.

Signature.

Signature.

## FORM No 7.

*Opium Shop Pass-book.*

Name of shop\_\_\_\_\_.

Name of vendor\_\_\_\_\_.

1	2	3	4	5
Date	Quantity of opium purchased	Price paid	Time allowed for removal of opium to shop	Signature of treasurer or his agent or of farmer

## FORM No 8

*Pass for the possession of opium produced out of India or of intoxicating drugs prepared therefrom free of duty.*

No

Be it known that

is hereby authorized by the Collector of \_\_\_\_\_ to have in his possession, free of duty, opium produced out of India, or intoxicating drugs prepared therefrom, in the districts of \_\_\_\_\_

for the personal use of himself and his attendants from the date of this pass to the \_\_\_\_\_ day of \_\_\_\_\_

It is required of the holder of this pass, as a condition of this pass remaining in force, that he duly and faithfully perform and abide by the following articles —

1st —That he do not transfer this pass to any other person

2nd.—That he do not at any time possess more than \_\_\_\_\_ weight of opium produced out of India, or of intoxicating drugs prepared therefrom. That he do not manufacture madak or chandu from such opium.

3rd.—That he do not sell to any one opium or intoxicating drugs

4th.—That he at once produce his pass for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act

5th —That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or



by the rules made thereunder, this pass may be cancelled by the Collector

DISTRICT,

Dated

19

Collector

N B—This pass must be returned to the Collector granting it on the expiry of the term for which it is granted.

## FORM No 9.

### *Permit to licensed Druggist.*

District

Number of permit in register

Name of Druggist

Locality of shop

Be it known that \_\_\_\_\_, resident of \_\_\_\_\_,

is hereby authorized by the Collector of \_\_\_\_\_ to sell by retail opium, not being preparations used for smoking, intoxicating drugs and poppy-heads, *bond fide* as medicine and to use the same *bond fide* in medical preparations or prescriptions at the premises \_\_\_\_\_ called or styled \_\_\_\_\_, upon the following conditions —

1st —That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof

2nd —That he do not transfer this permit to any other person

3rd —That he sell or use opium, intoxicating drugs or poppy-heads only in the premises for which this permit is granted, and that he do not sell or use opium, intoxicating drugs or poppy-heads in any other place without another separate permit.

4th —That he purchase all the opium or poppy heads to be sold or used under this permit from a Treasury or Sub-Treasury or from a farmer or licensed vendor, that all such opium and poppy heads be brought to the premises under passes granted by the Collector, and that he do not receive or have in his possession opium or poppy-heads obtained otherwise

5th —That he do not sell opium, intoxicating drugs or poppy-heads otherwise than for *bond fide* medicinal purposes; and that he do not sell more than three tolas weight of opium or of an intoxicating drug nor more than five sérs weight of poppy-heads to any person at one time

6th —That he do not have more than one sér weight of opium or of an intoxicating drug nor more than ten sérs weight of poppy-heads in his possession at one time

7th —That he do not store any opium, intoxicating drug or poppy-heads to be sold or used under this permit in any premises other than those named therein

8th —That he at once produce his permit and correct account for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior

in rank to a peon or constable, empowered under section 14 of the Opium Act, and that he do not prevent any such officer from entering his premises at any hour of the day or night

9th.—That on the infringement of any of the above articles or any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this permit may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the permit which he has paid in advance

DISTRICT,

}

Collector

Dated

### FORM No 10

*Lease for farm of opium or intoxicating drugs or poppy-heads and its counterpart.*

District

Name of farmer

Limits of farm

Be it known that the duties leviable on the retail of

have been let in farm to , a resident of ,  
pargana , district of , for the  
term of , commencing from the 1st October  
19 and ending with the 30th September 19 , upon the fol-  
lowing conditions —

Counterpart  
of this will  
be signed by  
the farmer  
and deposited  
in the  
Collector's  
office

1st —That the said A. B shall pay to Government the sum  
of Rs. in the following instalments —On the 1st  
October rupees , being the first instalment  
(in addition to Rs. , being one-sixth of the annual  
payment, which, if it be not intermediately forfeited for default  
or breach of some other condition of this lease, shall be set off  
against the 11th and 12th instalments)

Rs		Rs	
On the 1st November	..	On the 1st April	..
Ditto December	..	Ditto May	..
Ditto January	..	Ditto June	.
Ditto February	..	Ditto July	.
Ditto March	.		

(Note —In cases where Government Promissory Notes or Railway Shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments)

2nd—That the one-sixth of the annual payment made at the close of the auction under the last preceding section, shall, in the event of default or breach of any other condition of this lease, not be reclaimable by the lessee

That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the lease at the risk of the lessee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the lessee as if it were an arrear of land revenue

Note —If Government Promissory Notes or Railway Shares have been deposited, the following shall be substituted for the first preceding clause

That, in the event of default or breach of any other condition of this lease, the Promissory Notes or Railway Shares deposited as security shall vest in Government and shall not be reclaimable by the lessee

*N B*—When the period of lease exceeds one year, a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year; or if Promissory Notes or Railway Shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

*3rd*—That no shops, other than those specified in the list annexed, shall be licensed by the said———, and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise

*4th*—That the said A. B shall grant no license to a minor, female, or eunuch

*5th*—That the said———shall make it a condition of all licenses granted by him that the consumption of madak or chandu or opium in any form shall not be permitted at the licensed shop or on any other premises in the occupation of the licensee

*6th*—That the said———shall file in the Collector's office, on or about the 5th October, 5th January, 5th April and 5th July, lists in the form subjoined of all licenses granted by him which may be in force on those dates —

1	2	3	4	5	6	7
Date.	Name of farmer	Limits of farm.	Name of licensee	Date of license	Location of shop.	Date of order of Collector or Officer in charge of Excise authorizing grant of license for the shop.

*7th*—That a license in Form No 11 shall be given by the said——— and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him

*8th*—That the said——— shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to Excise that he may know, or have reason to believe, to have been committed by any person holding from him a license for retail sale

*9th*—That the said——— shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold and the balance remaining in store at the end of the day, and shall submit an abstract of

such account in Form No 8, Appendix I, on the 1st day of each month to the Collector:—

1	2	3	4	5	6	7	8	9
Date.	Quantity remaining in store yesterday.	Quantity received from the Treasury to-day	Total quantity to be accounted for	Quantity sold to retail vendors.	Quantity remaining in store	Detail of the sales shown in column 5		
						Name of licensee (a)	Locality of shop (b).	Quantity sold (c).

(Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 422, clause (3) of the opium rules.)

District  
Dated

Collector

### FORM No. 11.

*License for retail vend of opium or poppy-heads granted by a farmer*

District

Number of license in register.

Name of retailer.

Locality of shops.

Be it known that \_\_\_\_\_, resident of pargana \_\_\_\_\_, district of \_\_\_\_\_, is hereby authorized by the farmer of \_\_\_\_\_, to sell opium by retail at \_\_\_\_\_ in \_\_\_\_\_, from the date of this license to the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, upon the following conditions.—

1st—That he will pay to the farmer \_\_\_\_\_ a monthly duty of \_\_\_\_\_.

2nd—That he may purchase all the opium he may require direct from the farmer \_\_\_\_\_ and not from any opium vendor

3rd—That he will retail opium only in the shop for which this license is granted

4th—That, except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time except under a special order granted under Rule 87, Part I, Excise Manual.

5th—That he will not permit the consumption of opium in any form in his shop or on any other premises in his occupation

6th—That he will not adulterate the opium sold by him

7th—That he will not receive any wearing apparel or other goods in barter for opium.



# FORM No 12.

License for retail sale of opium, as per 1171 section, dated by  
Collector, \_\_\_\_\_

1st. Name \_\_\_\_\_

Name of license in register \_\_\_\_\_

Name of retailer \_\_\_\_\_

Locality of shop \_\_\_\_\_

Be it known that \_\_\_\_\_ resident of \_\_\_\_\_,pargana \_\_\_\_\_,  
district of \_\_\_\_\_, is hereby authorized by the Collector  
of \_\_\_\_\_, to sell opium by retail at \_\_\_\_\_,  
in \_\_\_\_\_ from the date of this licence to the \_\_\_\_\_ day of  
19\_\_\_\_, upon the following conditions:—

1st.—That he will pay to Government a monthly duty of \_\_\_\_\_.

2nd.—That he will sell no opium but such as he may purchase  
from a Government treasury or sub-treasury, and that he will not  
receive or have in his possession opium obtained otherwise.

3rd.—That he will retail opium only in the shop for which this  
license is granted.

4th.—That, except to a licensed druggist holding a special  
license from the Collector, he will not sell more than three tolas  
weight of opium to any person at one time except under a special  
order granted under Rule 87, Part I, Excise Manual.

5th.—That he will not permit the consumption of opium in any  
form in his shop or on any other premises in his occupation.

6th —That he will not adulterate the opium sold by him

7th —That he will not receive any wearing apparel or other goods in barter for opium

8th.—That he will not open his shop or make sales therein before sunrise, that he will not keep it open or make sales therein after \_\_\_\_\_, and that he will not harbour any person therein during the night.

9th —That the business covered by this license shall not be sub-let or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

10th —That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

11th —That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription, in legible characters, in the vernacular language —

(NAME OF VENDOR)

*"Licensed to retail Opium"*

12th —That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store —

Date,	Quantity of opium in store yesterday	Quantity of opium received this day and whence re- ceived.	Total quantity to be accounted for	Quantity sold this day	Quantity left in store
1	2	3	4	5	6
	M s c.	M s c	M s c	M, s c	M s. c

13th —That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

14th.—This license shall have effect from the \_\_\_\_\_ day of \_\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_, and unless renewed by order of the Collector by the \_\_\_\_\_ day of \_\_\_\_\_, being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector.

15th.—This license may be recalled by the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause 1,
- (b) for violation of any of the conditions specified in this license,
- (c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes the license-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so, should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a), (b), and (c), he shall give fifteen days' previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

16th.—This license may be surrendered by the license-holder on his giving one month's notice to the Collector and paying such fine, not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed, as the Collector may adjudge; should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

17th.—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed.

18th.—That it shall be competent to the Collector on cancellation of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue.

DISTRICT

Dated

}

Collector.



## FORM No. 13.

*License for retail vend of opium by treasurer or his agents.*

\_\_\_\_\_, holding the office of \_\_\_\_\_, in the service of Government at \_\_\_\_\_ in the district of \_\_\_\_\_, is hereby authorized to retail opium subject to these conditions —

1st.—That he will only sell opium supplied from a Government treasury or sub-treasury.

2nd.—That he will sell opium only for ready money and between the hours of \_\_\_\_\_ and \_\_\_\_\_.

3rd.—That he will sell opium at the rate of one rupee a sér more than the price paid by him to Government.

4th.—That all sales shall be duly registered in a book kept for that purpose.

5th.—That he will not permit the consumption of opium in any form in his shop or on any other premises in his occupation.

6th.—That, except to a licensed druggist holding a special licence from the Collector, he will not sell more than three tolas of opium to one person at one time except under a special order granted under Rule 87, Part I, Excise Manual.

7th.—That this license is issued under all the conditions prescribed in the Opium Act, 1878, and in the rules made under section 5 thereof.

DISTRICT

Dated

}

Collector.

FORM No. 14.

19 .

*Opium Indent*

District.	Balance on 1st June 19	Quantity passed on indent for current year.*	Total columns 2 and 3.	Sales from 1st June 19 to 31st December 19 .	Probable sales during remaining five months of the year.	Total columns 5 and 6	Quantity indented for	
1	2	3	4	5	6	7	8	9
	M. s	M. s	M. s.	M. s	M. s	M. s	M. s	

Intimation will be given by the Opium Agent.

## FORM 15.

*Druggist's permit for manufacture and wholesale vend of preparations of opium*

Be it known that \_\_\_\_\_, residents of \_\_\_\_\_, are hereby authorized to manufacture, and sell wholesale, preparations of opium and to purchase Government opium in quantities exceeding three tolas for that purpose subject to the following conditions —

1st —That they manufacture and sell preparations of opium only in the factory for which this permit is granted.

2nd —That they purchase all the opium to be used under this permit either from the Collector's office, or from a farmer or licensed vendor thereof, and that they do not receive or have in their possession opium obtained otherwise.

3rd —That the preparations of opium manufactured by them under this permit shall be sold wholesale to druggists, chemists or medical practitioners only

4th —That not more than five sérs of opium shall be purchased by them in any month

5th —That before each purchase the refuse remaining after the manufacture of the preceding purchase shall be delivered to the Officer in charge of Excise for destruction

6th —That they shall produce this permit and accounts for inspection, on the demand of any Excise officer empowered under section 14 of the Opium Act, and that they shall permit any such officer to enter their premises at any hour of the day or night.

7th —That on the infringement of any of the above conditions or of any condition imposed by the Opium Act, 1878, or by the rules made thereunder, this permit may be cancelled and the stock of unmanufactured opium confiscated by the Collector.

This permit shall remain in force from \_\_\_\_\_ to \_\_\_\_\_.

District \_\_\_\_\_

Date \_\_\_\_\_

}

Collector.

# APPENDIX H

113A

## *Forms of miscellaneous registers, passes, &c , of general application*

Number	Description of registers and forms	Rule by which prescribed	Printed at page
1	Register of sales and demands for the year ..	53	114A
2	Ditto licenses granted under the fixed fee system	73	115A
3	Register of shops sanctioned for the sale of exciseable articles under each branch of the revenue	78	115A
4	Register of Excise receipts . . .	449	116A
5	Ditto distillery apparatus ... .	604	117A
6	Stock book of Excise forms . . .	612	117A
7	Excise ledger .. ...	443	118A
8	Ordinary inspection book .. .	182	119A
9	Special inspection book . ..	183	119A
10	Settlement record of all shops or farms to be sold under each branch of Excise revenue under the auction system	45(4)	119A
11	Receipts for security deposit . . .	45(5)	120A
12	Special pass for country spirits, tārī, drugs, opium and preparations thereof	88	120A
13	District Excise Note Book .. ...	89	121A—130A
14	Tour Diary of Excise Inspectors	557	131A
15	Pass for possession of confiscated article sold by auction	478	131A
16	Register of miscellaneous excise demand and receipts	447	132A
17	Conservancy Fund Account ... ..	174(6)	133A

## FORM No. 1.

## Register of sales and demands for the year

Serial number	Tahsil	Pargana	Name of shop	Name of licensed vendor	Annual fee.	Instalments due.			Payments						Remarks
						In advance.	Within the year		In advance	Within the year	No and date of Treasury receipt	Balance.			
							Month.	Amount							
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	Bareilly	Bareilly	Fatehpur	Ram Baksh	180	Rs a. p 30 0 0	October November December January February March April May June July	Rs. a. p 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0	Rs. a. p 30 0 0 .. .. .. .. .. .. .. .. .. ..	Rs a. p 15 0 0 5 0 0 10 0 0 Nil 20 0 0 10 0 0 15 0 0 15 0 0 15 0 0 15 0 0	23 8 03 4-11 03 6-11 03 1-1-04 7-1-04 8-2-04 4-3-04 4-4-04 2-5-04 6-6-04 8-7-04	Nil Nil 10 0 0 Nil 15 0 0 10 0 0 Nil. Nil. Nil. Nil. Nil. Nil.			

N B —The entry should be departmental, the order being that proscribed by rule 53, and a separate page being allotted to each shop

**FORM No. 2.**  
*Register of licenses granted under the fixed fee system.*

Serial number	Tahsil	Pargana	Name of shop or number of still in distillery	Name of holder of shop, still or license	Period of license	Amount of fee for period in column 6	Amount of fees paid		No and date of treasury receipt for payment	Remarks
							In advance before commencement of year	During the year		
1	2	3	4	5	6	7	8	9	10	11
1	Barcilly .	Bareilly ..	Fatehpur.	Itam Baksh	One year...	Rs a. p 32 0 0	Rs a p 8 0 0	Rs a p 8 0 0 8 0 0 8 0 0	No 16 43 50 47	Date 20-9 02 11 12 02 27 3 03 23 6 03

*N.B.—The entries should be departmental, a separate page being allotted to each shop*

**FORM No 3**

*Register of shops sanctioned for the sale of excisable articles under each branch of the revenue.*

Serial number.	Tahsil	Pargana	Name of shop	Remarks
1	2	3	4	5

*N.B.—The entries should be departmental, and separate pages allotted for each kind of shop*

## FORM No. 4.

# Register of Excise Receipts

[illegible]

**FORM No 3**  
*Register of distillery apparatus*

Serial number	Description.	Date of receipt in distillery	Condition	Date of return to sadr office	Condition.	Remarks
1	2	3	4	5	6	7

**FORM No. 6.**  
*Stock Book of Excise forms.*

Date	Number received	Number issued	Balance	Department to which issued.	Purpose for which issued	Signature of persons receiving
1	2	3	4	5	6	7



## FORM No. 7.

## Excise Ledger

Serial num- ber	Locality of shop	Name of licensee or lessee	Total amount	Instalments due			Number corro- sponding with that of serial and date	For what month payment is made	Amount paid		Total pay- ments up to date	Balance due	Remarks	
				In advance	Within the year									
					Month	Amount.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Fatehpur	Ram Baksh.	Rs. 180	Rs a. p. 30 0 0	...	..	23 8 03	Advance depo- sit	30	..	30 0 0	.	Rs. a. p	
						October	15 0 0	3 10 01	October	..	15 0 0	15 0 0		..
						November	15 0 0	4-11 03	November	...	5 0 0	50 0 0		10 0 0
						..	15 0 0	6 11-03			10 0 0	60 0 0		..
						December	15 0 0		December	...	..	60 0 0		15 0 0
						January	15 0 0	4-1 01	January	..	20 0 0	80 0 0		10 0 0
						..	..	7 1 01	..	...	10 0 0	90 0 0		..
						February	15 0 0	8 2 01	February	..	15 0 0	105 0 0		.
						March	15 0 0	4-3 01	March	...	15 0 0	120 0 0		0
						April	15 0 0	4 4 01	April	..	15 0 0	135 0 0		0
						May	15 0 0	2 5 01	May	...	15 0 0	150 0 0		0
						June	15 0 0	6-6 04	June	...	15 0 0	165 0 0		0
July	15 0 0	8 7 01	July	...	15 0 0	180 0 0	0							

Note.—Column 12 will be totals of columns 10 and 11.

**FORM No 8**  
*Ordinary Inspection Book.*

Date of visit	Remarks of the visiting officers
1	2

**FORM No. 9**  
*Special Inspection Book*

Remarks by the Commissioner of Excise	Remarks and orders by the Board of Revenue
1	2
<b>I —Buildings—</b> (a) Enclosure wall and surroundings .. . (b) Stillsheds .. . (c) Fermenting sheds .. . (d) Store rooms .. . (e) Quarters of staff and guard .. . (f) Drainage .. . <b>II —Water supply—</b> (a) Source and nature of lift .. . (b) Feed and waste channels .. . <b>III —Conservancy—</b> <b>IV —Process of manufacture—</b> (a) Materials and fuel ... .. (b) Method of fermentation .. . (c) Method of distillation .. . (d) Quality and strength of liquor .. . <b>V —Servants—</b> (a) Employed by Government ... .. (b) Paid by distillers for general distillery work .. . (c) Private servants of distillers ... .. <b>VI —Revenue</b> ... .. <b>VII —Miscellaneous</b> ... ..	

**FORM No. 10.**

*Settlement record of all shops or farms to be sold under each branch of excise revenue under the auction system.*

Serial number	Tahsil	Pargana	Name of shop or farm	Name of licensed vendor	Amount of fee offered	Signature of auction purchaser	Date of issue of license	Remarks.
1	2	3	4	5	6	7	8	9

*N.B* —The entries shall be departmental and separate pages allotted for each branch of the revenue The entries shall be made afresh each year.

## FORM No 11

*Receipt for security deposit*

Received from \_\_\_\_\_, son of \_\_\_\_\_,  
 resident of \_\_\_\_\_ Rs \_\_\_\_\_ as security for <sup>shop</sup> still  
 farm  
 No \_\_\_\_\_ in the sale list This deposit has been accepted sub-  
 ject to the sale being sanctioned by the Commissioner of Excise  
 or the Board of Revenue, as the case may be If the sale be not  
 sanctioned the money will be returned. The acceptance of this  
 payment does not give the depositor a claim to the <sup>shop</sup> still  
 farm.

DISTRICT,                      }      *Officer in charge of Auction*  
*Dated*                      .      }      *Treasurer.*

## FORM No. 12.

*Special pass for country spirits, tārī, drugs, opium and  
 preparations thereof.*

No                      Date

Name and caste of applicant.

Place of residence

Date on which the articles covered by this pass are required.

Locality where the spirits, &c, will be consumed.

Quantity applied for

Country spirits

Tārī

Drugs.

Opium

Name of shop from which supplied.

Name of licensed vendor

Name of pargana

*Designation of Officer granting pass.*

## FORM No. 13.

## District Exercise Note Book.

TABLE A—General Statistics of area and population.

Area in square miles	Population													Number of towns			
	Of district					Of urban area				Of rural area				Between 5,000 and 10,000 inhabitants	Between 10,000 and 25,000 inhabitants	Between 25,000 and 60,000 inhabitants.	Above 60,000 in habitants
	Hindus.	Muhamma- dans	Others	Total	Hindus.	Muhamma- dans	Others	Total	Hindus	Muhamma dans	Others	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	

17A

N B.—Under urban area should be included all towns with over 10,000 inhabitants, as well as all towns in which a Municipal Act is in force

## NOTES

TABLE B.—Country spirits—Distillery system.

Year	Number of shops		Licence fees		Consumption in gallons			Still-head duty		
	Wholesale.	Retail	Wholesale.	Retail	At 25 U P	At L P.	Total in terms of London Proof	District rate		Total still head duty on consumption
								At 25 U P	At L P.	
1	2	3	4	5	6	7	8	9	10	11
Average of five preceding years										

Notes,

FORM No 13--(continued).

TABLE B-1—Country spirits—Distillery system.

Year	Urban area				Rural area				Whole district			
	Consumption in L. P. gallons	Consumption per 10,000 of popu- lation	Licence fees	Incidence of li- cense fees per gallon	Consumption in L. P. gallons	Consumption per 10,000 of popu- lation	Licence fees	Incidence of li- cense fees per gallon	Consumption in L. P. gallons	Consumption per 10,000 of popu- lation	Licence fees	Incidence of license fees per gallon
1	2	3	4	5	6	7	8	9	10	11	12	13
Average of five pre- ceding years.												

TABLE B-II.—Country spirits—Distillery system.

Shops.	Average of five preceding years		1897 98.		1898 99		1899 1900		1900-1901		1901-1902		1902-1903		1903-1904		1904-1905		1905 1906		1906-1907.	
	License fees.	Gallons L. P	License fees.	Gallons L. P	License fees	Gallons L. P	License fees.	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P	License fees	Gallons L. P
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

NOTES.

FORM No. 13—(continued).  
TABLE B-III.—Country spirits—Distillery system (Distillery Districts only).

Year.	Stills licensed.		Distillery fees	Total outturn		Still-head duty	Issues to district.		Exports		Imports	
	Whole year	Broken periods.		25 U P	L. P.		25 U P	L. P.	25 U P	L. P.	25 U P	L. P.
1	2	3	4	5	6	7	8	9	10	11	12	13
Average of five preceding years.												

NOTES.

TABLE B-IV.—Country spirits—Distillery system

District	Imports from districts of—												Exports to districts of—											
	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.	25 U P	L. P.
Strongth	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1																								
Year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

NOTES.

FORM No. 13—(continued).  
TABLE B-V—Country spirits—Distillery system.

Year	Malua				Shua			Country spirits (excluding still head duty)			
	Highest price per maund	Lowest price per maund	Average price per maund	Highest price per maund	Lowest price per maund	Average price per maund	Average cost to distillers	Average price to retailers			Per gallon 25 U P
								Per gallon L P	Per gallon L P	Per gallon L P	
1	2	3	4	5	6	7		8	10		11
Average of five preceding years											

NOTES.

TABLE C.—Country spirits—Outstill system

Year	Area of outstill tract	Population of outstill tract	Number of stills permitted	Number of stills actually licensed	Total license fees
1	2	3	4	5	6
Average of five preceding years					

NOTES

FORM No. 13—(continued)  
TABLE D—Country spirits—Farming system.

Year.	Area of farming tract.	Population of farming tract.	Number of separate farms	Number of shops permitted	Number of shops actually opened.	Total license fees.
1	2	3	4	5	6	7
Average of five preceding years						

NOTES

TABLE E.—European Liquor

Year	Number of wholesale licenses.	Number of ordinary retail licenses			Number of special licenses				License fees
		Whole year.	Part of year	Total	Hotels	Railway refreshment rooms	Bar	Auctioneers	Total
1	2	3	4	5	6	7	8	9	10
Average of five preceding years									11

NOTES.



FORM No 13--(continued).

Year.	Issues—United Provinces						Issues—Foreign Provinces																																	
	Rum and other spirits	Spirits of wine	Methylnated spirits	Total		Rum and other spirits	Spirits of wine	Methylnated spirits	Total																															
1	2	Gallons L P	3	Duty	4	Gallons L P	5	Duty	6	Gallons	7	Duty	8	Gallons L P	9	Duty.	10	Under bond, gallons L P	11	On prepay-ment, gal-ions L P	12	Duty	13	Under bond, gallons L P	14	On prepay-ment, gal-ions L P	15	Duty	16	Under bond, gallons L P	17	On prepay-ment, gal-ions	18	Duty	19	Under bond, gallons L P	20	On prepay-ment, gal-ions L P	21	Duty
	Average of five pre- ceding years																																							

**NOTES.**

### TABLE G—Hemp Drugs

[illegible]

## NOTES

FORM No. 13—(continued).  
TABLE J.—Country fermented liquor.  
(Tari, Samthi, Darbhara, &c.)

Year.	Number of farms of right of retail vend.	Number of retail shops	Number of tari trees tapped (in tari tax districts only)	License fees	Remarks.
1	2	3	4	5	6
Average of the preceding years					

NOTE.

TABLE K.—Malt liquor.

(For Brewery Districts only)

Year	Number of breweries licensed.	Total issues in gallons	Total duty.	Remarks.
1	2	3	4	5
Average of five preceding years				

NOTE.

## FORM No. 13—(continued).

TABLE H—Drug warehouse transactions.

Year	Quantity of drugs issued in séra						Number of districts to which issues made.	Total duty collect- ed	Total warehouses dues
	Ganja		Charas.			Kumann			
	Bengal	Other	Central Asian	Nepálese	6				
1	2	3	4	5	6	7	8	9	

TABLE I—Opium

Year	Notes.												
	Average of five pre- ceding years	2	Number of farms of right of retail vend.	3	Number of retail non official ven- dors	4	Opium issued in séra		7	8	Incidence of license fees per séra on non official vend	10	11
							To official vend ors	To non-official vendors					
1							5	6					

NOTES.

## FORM No. 13—(continued).

TABLE L.—Financial Abstract.

Year.	Gross receipts from all heads of excise revenue.	Gross charges.	Net receipts.	Gross receipts per 10,000 to nearest rupee		
				From spirits and fermented liquor	From opium and its preparations.	From drugs other than opium
1	2	3	4	5	6	7
Average of five preceding years						

*N B*—Duty on spirit and hemp drugs consumed in the district, in whichever district paid, should be included in the gross receipts of the district

18A

TABLE M.—Prosecutions under the Excise Act.

NOTE.—Particulars of any cases of administrative importance should be given under the heading "Prosecutions" in Part II

Year	Cases filed during the year							Persons tried				Fines and forfeitures		Rewards paid to informers and captors.		
	Illegal manufacture of spirits, section 45 of Act XII of 1896			Illegal introduction of liquor, section 46 of Act XII of 1896			Illicit sale or possession, sections 49 and 51 of Act XII of 1896		Others		Total	Convicted.	Acquitted.		Imprisoned	
	2	3	4	5	6	7	8	9	10	Rigorous					Simple.	
										Spirit and fermented liquor	Intoxicating (hemp) drugs					
1																
Average of five preceding years																

NOTES.

## FORM No. 13—(concluded).

TABLE N—Prosecutions under the Opium Acts

NOTE.—Particulars of any cases of administrative importance should be given under the heading "Prosecutions" in Part II

North —Particulars of any cases of administrative importance during the year													
Year	Cases filed during the year						Persons tried				Fines and forfeitures		Rewards paid to in- formers and cap- lors
	1	2	3	4	5	Total	Convicted	Acquitted	Imprisoned		Imposed	Realized	
									Rigorous	Simple			
Average of five preceding years.		of opium by poppy culti- vators (section 19, Act XIII of 1857)	Illegal manufac- ture, posses- sion or sale of opium, section 9(2), (c) and (7), Act I of 1878	Illegal transpor- tation, impor- tation or ex- portation of opium, section 9(2) and (e), Act I of 1878	Others	6	7	8	9	10	11	12	13

## NOTES

## Notes—Part II

Subject and date	Note	Subject and date.	Note
1	2	1	3
Changes of system		Tari, &c	
Receipts		Malt Liquor	
Country spirits		Prosecutions—Excise	
European Imported spirits		Prosecutions—Opium	
Indo European spirits		Charges	
Hemp Drugs		Miscellaneous	
Opium		Index	

**FORM No 14.**  
*Tour Diary of Excise Inspectors*

Place.	Wholesale or retail shop or still, &c, visited	Date of arrival and departure from each place visited		Brief particulars of work done each day
		Date of arrival	Date of departure	
1	2	3	4	5

**FORM No 15**  
*Pass for possession of confiscated article sold by auction*

1		2	
Name of district	Name of district		
Number of pass	Number of pass		
Date	Date		
For having in possession	For having in possession		
of	of	from	19
to	to	19	
Officer in charge of Excise.		Officer in charge of Excise.	

## FORM No. 16.

## Register of Miscellaneous Excise demands and receipts.

Serial number	Particulars of order, date, name of officer and abstract of order	Manner and date of compliance with order	Amount for realization		Amount realized	Number and date of Treasury Receipt.	Balance	Remarks
			3	4			7	
1						6		8
1	Mr X, Officer in charge of Excise on 15th April 1902, in K E v Khuda Bakhsh, confiscated two pipes made for smoking, 1 set scales and weights, and directed that they be sold after expiry of period of appeal.	Auctioned by Nazir on 3rd June 1902 Rs. a p 1 pipe . 0 8 3 1 do . 0 7 6 1 set scales and weights, 0 14 0 Total 1 13 9 Auction sanctioned by Officer in charge of Excise on 3rd June 1902	Rs. a p 1 13 9	Rs a. p 1 13 9	15 3rd June 1902.		Nil	
2	Mr X, Officer in charge of Excise on 14th May 1902, directed that a fine of Rs 2 be imposed on Ram Sahai, licensee of a country liquor shop, for failure to return <i>rawanna</i> .	...	2 0 0	1 0 0	17 15th May 1902 43 21st May 1902		Rs. 1 Nil	

FORM No. 17.  
*Conservancy Fund Account.*

Date	Collections	Payments.	Signature of payee	Remarks.
1	2	3	4	5
	Rs      n      p	Rs.      n      p		





*Forms of periodical and other returns to Collectors,  
Commissioner of Excise, &c, &c*

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Statement of sales of country spirits by wholesale vendors of country spirits	68	139A
2	Statement of issues of country spirits to shops under the distillery system	180(b)	139A
3	Statement of issues of country spirits from warehouse.	231(17)(b)	140A
4	Statement of sales of hemp drugs by farmers	Condition of license	141A
5	Statement of sales of <i>ganja</i> and <i>charas</i> by wholesale vendors	"	142A
6	Statement of sales of <i>hang</i> by wholesale vendors other than farmers.	"	143A
7	Statement of sales of <i>hang</i> <u>by cultivators of _____ hemp plant</u> <u>by collectors of spontane</u>	279, 284	143A
8	Statement of sales of opium by farmers	Condition of license	144A
9	Statement of receipts, issues and balances of opium, and duty realized at the treasury	493	144A
10	Statement of receipts, issues and balances of opium at the sub treasury	493	145A
11	Statement of sales of opium to farmers and licensed vendors from the sub-treasury	433	145A
12	Statement of exports from one district to another during the month	433	146A
13	Statement of drugs warehouse dues	333	146A
14	Statement of demands, collections and balances of license fees for the month	443	147A
15	Statement of accounts by licensed brewers for the quarter	146	147A
16	List of licenses for retail sale of country spirits, drugs and opium under the farming system	Condition of license and rules 346 and 422(4)	148A
17	Statement showing deposits, withdrawals and balances of <i>ganja</i> in the warehouse	334	149A
18	Statement showing deposits, withdrawals and balances of <i>charas</i> in the warehouse.	334	150A
19	Detailed list of licenses granted by Tahsildár for the cultivation of hemp plant during the year	276	150A
20	Statement of area actually under hemp cultivation during the year	278	151A
21	Statement of breweries in operation in the United Provinces during the year	497, 537	151A
22	Nominal roll of villages in which poppy cultivation is permitted	497	152A
23	Statement of issues of country spirits, drugs, and opium to shops in each tahsil.	493	152A
24	Statement of opium suits instituted in a sub division	498	153A
25	Statement showing fines imposed and rewards paid in opium cases	500	153A
26	Statement showing opium suits, prosecutions, &c. &c. ...	500	154A

Number.	Description of forms	Where prescribed	Printed at page
27	Statement of shops sold under the auction system	54	154A
28	Statement of shops licensed under the fixed fee system	54	154A
29	List of shops sold under the auction and fixed fee systems	54, 73	155A
30	Report of cases instituted for offences against the excise and opium laws	501	155A
31	Statement of receipts and charges for the quarter	502	157A
32	Statement showing consumption of country spirits in district under the distillery system	502	158A
33	Statement showing consumption of opium	502	158A
34	Statement showing consumption of hemp drugs	502	158A
35	Statement showing transactions of bonded warehouse for storage of drugs	502	159A
36	Statement showing demands, collections and balances of license fees for the quarter	502	160A
37	Statement of licenses granted for retail and wholesale vend of English liquor for the quarter	502	161A
38	Statement showing particulars of excise shops, the licenses of which have been cancelled and of shops resold during the half-year	85	162A
39	Statement of petty cases of opium smuggling from British and from Native States in which convictions have been recorded for the half-year	471(6)	163A
40	Indent for opium	430	164A
41	Statement of services of excise officials	565	164A
42	Budget estimates of receipts and charges	511	165A
43	Statement of officials over 55 years of age	511	167A
44	Indent for forms	608	168A
45	Statement of valuable ordnance and other Government stores	511	169A
46	Annual comparative statement of excise receipts and charges, Appendix A	511	170A
47	Annual comparative statement of consumption of country spirits, Appendix B	511	172A
48	Annual statement showing demands, collections, refunds, remissions and balances of excise revenue, Appendix C	511	173A
49	Annual return of cases under the Excise Act, Appendix D	511	175A
50	Annual return of cases under the opium laws, Appendix E	511	176A
51	Annual statistics of consumption of country spirits, license fees and incidence of license fees in urban and rural distillery tracts, Appendix F	511	177A
52	Annual statement of retail sale of opium by non official vendors, Appendix G	511	178A
53	Annual statement showing the imports of different descriptions of <i>ganja</i> and <i>charas</i> in bonded-warehouse, Appendix H	511	178A
54	Imperial Form No I	511	179A
55	Imperial Form No II	511	180A
56	Imperial Form No III	511	181A
57	Imperial Form No IV	511	182A
58	Imperial Form No V	511	183A
59	Statement showing the settlement of country spirits under the distillery or outstill system	4C	184A

Number.	Description of forms	Where prescribed	Printed at page
60	Statement showing the settlement of farms of country spirits, drugs, opium and <i>tari</i> .	46	185A
60(a)	Statement showing the settlement of <i>tari</i> shops	46	186A
61	Statement showing the settlement of opium shops	46	187A
62	Statement of receipts and charges for the year in the city of—	511	188A
63	List of excise defaulters and persons ineligible for future excise contracts	511	188A
64	List of sanctioned shops unsold at settlement	46	189A
65	Statement of excise processes issued and fees realized during the year	511	189A
66	Statement showing the wholesale prices of <i>ganja</i> at Rajshahi, in Bengal, for the month	525	190A
67	Statement showing the wholesale prices of <i>ganja</i> at the main godown at Khandwa for the month	525	190A
68	Statement showing the wholesale prices of <i>charas</i> at Hoshiarpur and Amritsar in the Panjáb for the month	525	190A
69	Statement of printing expenditure	525	191A
70	Statement of opium despatched over the section of the Indian Midland Railway line between Agra and Gwalior for the quarter	526	191A
71	Statement of opium despatched over the Rajputana-Malwa Railway through Agra for the quarter	526	192A
72	Statement of presses issued for the import of hemp drugs into the Rámpur Native State for the quarter	526	192A
73(a)	Statement of treasury receipts on account of excise during the quarter	526	193A
73(b)	Statement of treasury payments on account of excise during the quarter	526	194A
74	Statement of issues of opium from the Gházipur Opium Factory to treasuries	526	195A
75	Return of permits authorizing the passage of opium from one Native State, either in Central India or Rajputana, to another Native State in the Central India Agency	527	195A
76	Return showing the import of opium into stations on the Jhānsi-Manikpur, Jhānsi Lalitpur and Jhānsi Gwalior sections of the Indian Midland Railway	527	195A
77	Statement of receipts on account of process servers fees under XVI-A, Law and Justice	527	196A
78	List of non gazetted officers who will attain the age of 55 years, or whose extension of service after attainment of that age will expire during the next financial year	527	196A
79	Notice of wholesale prices of <i>ganja</i> and <i>charas</i>	528	197A
80	Statement showing the consumption of country spirits, excise opium and hemp drugs for the quarter	529	198A
81	Chart for excise sales	530	199A
82	Index of correspondence in the Excise Department	531	201A
83	Budget estimate for excise buildings	535	201A
84	Statement of excise receipts and charges for the year	536	202A
85	Statement A —Estimate of the probable quantity and value of stores required from England during the official year	538	203A
86	Statement B —Expenditure on stores for the official year	538	204A

Number	Description of forms.	Where prescribed	Printed at page.
87	Indent for opium .. " " " "	539	205A
88	Statement showing the quarterly distribution of opium to District Officers	539	205A
89	Consolidated indent for forms .. ..	541	206A
90	Leave statement of Excise Inspectors . .	542	206A
91	Comparative statement showing the issues of spirits from the Rosa distillery on payment of duty or under bond	518	207A
92	Comparative statement showing the details of spirits issued from the Rosa distillery to certain provinces	518	209A
93	Comparative statement showing the issues of spirits from the Rosa distillery to districts in the United Provinces	518	210A
94	Statement of account of beer supplied duty free to the Commissariat Department through agencies for the quarter	149(4)	211A
95	Statement of remission of irrecoverable Excise balance ..	451	212A

# FORM No. 1.

## Statement of sales of country spirits by wholesale vendors of country spirits.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Month	Number of gallons of spirits in store on last day of preceding month.		Number of gallons of spirits received from distillery, ware house or wholesale shops during the month		Total number of gallons to be accounted for		Number of gallons issued to retail or wholesale vendors		Number of gallons remaining in store		Details of sales shown in columns 8 and 9			
	P	U	P	U, P	P	U	P	U	P	U, P.	Name of retail or wholesale dealer.	Name and locality of shops, &c., district, taluk, par gann	Number of gallons sold	
													P	U P

INSTRUCTION.—In column 9 the total issues to each shop should be shown in lump The issues to his own retail shop by a wholesale vendor should also be shown in this column

# FORM No 2

## Statement of issues of country spirits to shops under the distillery system

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
District, taluk and pargana	Name of shop	Licence fees for the month under report.	Issues up to the end of the month under report		Issues for the month under report.		Issues for the month—columns 10 and 11—from		Details of issues during the month—columns 10 and 11—from		Increase or decrease		Difference (+) or (–) between columns 1 and 5 and columns 6 and 7		Difference (+) or (–) between columns 1 and 5 and columns 6 and 7		Difference (+) or (–) between columns 1 and 5 and columns 6 and 7		Difference (+) or (–) between columns 1 and 5 and columns 6 and 7		Remarks
			190	190	190	190	190	190	Distillery	Ware house	Wholesale shop	Other districts	1	2	1	2	1	2	1	2	
			P	U	P	U	P	U	P	P	P	P	P	P	P	P	P	P	P	P	

INSTRUCTIONS (1) The issues to shops in the district should be shown first, those to foreign districts, subsequently, in red ink. In the latter case, column 3 will be left blank  
 (2) The return should be submitted with columns 1–5, 8, 9, 12, 13 duly filled in by the 1st of the month Other entries should then be completed by the Excise Ahlmad and should be completed by the 10th of the month



## FORM No 4

## Statement of sales of hemp drugs by farmers.

Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31											
Quantity in store at the close of last month	Ganja	Baluchar	Pathar	Charas	Bhang	Ganja	Baluchar	Pathar	Charas	Bhang	Total to be accounted for	Ganja	Baluchar	Pathar	Charas	Bhang	Quantity remaining in store	Ganja	Baluchar	Pathar	Charas	Bhang	Name and address of purchaser	Ganja	Baluchar	Pathar	Charas	Bhang	Name and address of purchaser	Ganja	Baluchar	Pathar	Charas	Bhang								
		Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang	Baluchar	Pathar	Charas	Bhang				
		Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang	Baluchar	Pathar	Charas	Bhang	Baluchar	Pathar	Charas	Bhang
		Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang			Baluchar	Pathar	Charas	Bhang	Baluchar	Pathar	Charas	Bhang	Baluchar	Pathar	Charas	Bhang

INSTRUCTION.—In columns 22 to 31 the total sales to each shop within the farm and to each farmer or sub lessee outside the farm should be shown in lump.



## FORM No. 5.

*Statement of sales of hemp drugs (gánja and charas) by wholesale vendors of hemp drugs.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Month	Quantity in store at beginning of month.			Quantity received from the warehouse during the month			Total quantity to be accounted for.			Quantity sold			Quantity remaining in store at close of the month.			Details of sales shown in columns 11 to 13.			To farmers and sub lessees within district.			To other farmers and sub lessees.		
	Gánja.	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar.	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar	Pathar	Charas	Name and address of purchaser	Baluchar	Pathar.	Charas.	Name and address of purchaser	Baluchar	Pathar	Gánja.	Charas.

INSTRUCTION.—As in Form No. .

## FORM No 6.

Statement of sales of *hàng* by wholesale vendors, other than farmers.

1	2	3	4	5	6	7	8	9
Month.	Quantity in store at beginning of month	Quantity received from cultivators or collectors of <i>hàng</i> or from owners of land on which the hemp plant grows spontaneously	Total quantity to be accounted for	Quantity sold.	Quantity remaining in store at close of the month.	Details of sales shown in column 5		
						Name of purchaser.	Address of purchaser	Quantity sold

INSTRUCTION—As in Form No 4.

## FORM No. 7.

Statement of sales of *hàng* by cultivators of  
collectors of spontaneously grown *hemp plant*

1	2	3	4	5	6
Name of Mahal, thok and pati	Name of cultivator and number of license held.	Total area cultivated in acres.	Name of purchaser and shop or farm held by him	Quantity of <i>hàng</i> purchased	Remarks
				M S C	

N.B.—This form should also be used for sales of *hàng* by collectors of the spontaneous growth of the hemp plant with a verbal alteration in column 2.

# **FORM No. 8.** *Statement of sales of opium by farmers.*

1	2	3	4	5	6	7	8	9
Month	Quantity in store at the close of last month	Quantity received from the treasury during the month	Total quantity to be accounted for	Quantity sold to retail vendors during the month	Quantity remaining in store	Name of shop	Locality of shop	Quantity sold
	M   S	M   S	M   S	M   S	M   S			M   S

INSTRUCTION.—The total sales to each shop during the month should be shown in a single entry

## **FORM No. 9.**

*Statement of receipts, issues and balances of opium and duty realized at the treasury*

1	2	3	4	5	6	7	8	9	10	11	12
Quantity of opium in store at the close of last month.	Quantity received during the month from the Opium Agent	Quantity received by transfer from another district	Total quantity in store	Quantity sold to—			Total	Sale proceeds credited to Excise	Issued on indent to sub-treasuries	Transferred to other districts.	Balance in hand at the close of month
M   S	M   S	M   S	M   S	Non official vendors	Official vendors	Dispensaries, &c, at cost price	M   S	M   S	M   S	M   S	M   S

## FORM No. 10.

Statement of receipts, issues and balances of opium at the sub-treasury

1		2		3		4			5		6		7	
Quantity of opium in store at the close of last month		Quantity received during the month		Total quantity in store		Quantity sold to—						Balance.		
						Official vendors		Non official vendors		Total				
M	s.	M	s.	M	s.	M	s.	M	s.	M	s.	M	s.	

## FORM No 11.

Statement showing sales of opium to farmers and licensed vendors from the sub-treasury

1	2	3	4	5	6	7
Month	Name of licensed vendor or farmer	Name of shop or farm	Locality of shop or farm.	Quantity of opium sold.	Remarks.	
				M   s.		

## FORM No. 12

Statement of exports from one district to another during the month

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District	From		District	To	Rosa rum and other spirits			Country spirits		Drugs				
	Distillery, bonded warehouse, &c, at	&c, at			Rum	Pure spirits of wine	Methy lated spirits	Proof	Under Proof	Baluchar	Ganja	Charas	Bhang	Opium
					Gallons	Gallons	Gallons	Gallons	Gallons	M	s	M	s	M s

NOTE.—This return should be prepared by the Excise Ahlmad and should be despatched by the 5th of the month after compilation from Nos 1 to 11

(Columns 5-7 will be filled up by the Collector of Sháhjahánpur only, being left blank in the statements of other districts)

## FORM No 13

Statement of drugs warehouse dues

1	2	3	4	5	6	7	8	9	10	11
Date of receipt	From whom received	Registered number of pack ages	Date of deposit	Date of withdrawal	Period of retention	Dues realized	Number and date of receipt granted	Initials of officer in charge of warehouse	Number and date of treasury receipt of credit to Government.	Remarks
						Rs	a.	p		

FORM No 14

Statement of demands, collections and balances of license fees for the month

1	2	3	4	5	6	7	8	9	10	11	12	13
Number	Tahsil	Description of farm or license	Name of farmer or licensed vendor	Demand		Collections on account—		Balance		Total balance.	Security furnished	Action, if any, taken to realize balance
				Of month under report	Of previous month	Of month under report	Of previous month	Of month under report	Of previous month			
				Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	

FORM No 15

Statement of account of the licensed brewery at \_\_\_\_\_ for the quarter

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Month	Issues from brewery				Returned unsold—issued as—				Payments				Amount secured by bond	Remarks
	Duty prepaid	Under bond for payment	Duty free direct to Com-missariat	Total issues, columns 2, 3 and 4	Duty prepaid	Under bond for payment	Duty free direct to Com-missariat	Total returned unsold, columns 6, 7, 8	In advance in column 2	At close of quarter on issues in column 3	Total payments	Refunds claimed and admitted on quantity shown in column 6		
	Gals	Gals	Gals	Gals	Gals	Gals	Gals	Gals	Rs	Rs	Rs	Rs	Rs	
October														Here explain any difference between the issues in columns 2 and 3 and the duty realized during the quarter in columns 10 and 11
November														
December														
Total for quarter														

Dated

Brewer

Certified that the accounts have been examined with the Brewery Book as required by rule 147 and have been found to be correct

Dist.

## FORM No. 16.

*List of licenses under the farming system for retail sale of country spirits.*

Date.	Name of farmer.	Limit of farm.	Name of licensee.	Date of license	Location of shop	Remarks.
1	2	3	4	5	6	7

*N.B.*—The same form should also be used for the list of licenses granted by the farmers of drugs and opium, the heading being altered





## FORM No. 18.

## Abstract Statement of Deposits, Withdrawals and Balances of Charas in the Warehouse at

1	2		3		4		5		6		7		8		9	
	Central Assam		Nephteso.		Kumaun		Total.									
	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.	Number of pack-ages.	Total weight of packages.
Particulars																
Balance at close of last quarter																
Deposited during the quarter																
Total																
Withdrawn during the quarter																
Balance in store at the close of the quarter																

## FORM No. 19.

## Detailed list of licenses granted by Talukdār for the cultivation of the hemp plant during the year—.

Serial number.	2	3	4	5	6
	Name and residence of cultivator.	Name of mahal in which fields are situate	Khassra number of field or fields to be cultivated	Area to be cultivated	Remarks
1					

## FORM No 20.

Statement of area actually under hemp cultivation during the year\_\_\_\_\_.

1	2	3	4	5	6	7
Name of village.	Name of <i>thok</i> or <i>patki</i> .	Number of field in <i>kharsa</i> .	Name of licensed cultivator with father's name and residence.	Actual area cultivated		Remarks
				In village <i>baghas</i>	In acres	

## FORM No. 21.

Statement of breweries in operation in \_\_\_\_\_ during the year.

Serial number	Name of town or station at which located	Year in which established	Estimated outturn in gallons of malt liquor during the year.	Remarks.
1	2	3	4	5

N.B.—The same form is used in submitting the statement to the Commissioner of Excise and the Board.

## FORM No. 22.

*Nominal roll of villages in which poppy cultivation is permitted.*

Revenue district	Opium Sub division.	Pargana	Name of mauza	Hamlets included	Number of licenses	Area of engagements in each license	Remarks
1	2	3	4	5	6	7	8

---

 FORM No 23.

*Statement of issues of country spirits, drugs and opium to shops in each tahsil*

Serial number	Name of licensed vendor	Locality of shop	Amount of license fee	Quantity of spirits, drugs and opium issued during the month		Remarks.
				19—	19—	
1	2	3	4	5	6	7

FORM No 24.  
Statement of opium suits instituted in a Sub-Division.

1	2	3	4	5	6	7	8	9	10	11
Number	Name of defendant	Residence, pargana, &c	Opium cultivator or not	Quantity of opium seized	Punishment inflicted	Rewards, if any, to informers and approbenders	In whose court tried	Date of trial	Name of opium officer present	General remarks as to action of departmental officers, steps taken to ascertain from whom the opium seized was produced, suggestions of collector, &c
				a	c	t				

FORM No. 25

Annual statement showing fines imposed and rewards paid in opium cases.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Offence and section of Acts	Number of persons convicted.		Amount of fine imposed		Amount of fine realized		Amount remitted on appeal		Amount of reward paid by District Officer		Amount of reward paid by orders of Board or Commissioner of Divisions		Remarks
Sec 10, Act XIII of 1857	190	0	190	0	190	0	190	0	190	0	190	0	
Sec 19, Act XIII of 1857													
Sec 20, Act XIII of 1857													
Sec 9, Act I of 1878													
Total													

**FORM No 26**  
*Annual Statement showing opium suits, prosecutions, &c., &c*

Division		District		Number of cases investigated						Number of persons brought to trial						Number of persons convicted						Number of persons acquitted						Remarks					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23											
				Section 10, of 1857			Section 19, of 1857			Section 20, of 1857			Section 9, of 1878			Total			Section 10, of 1857			Section 19, of 1857			Section 20, of 1857			Section 9, of 1878			Total		
		Act XIII of 1857			Act XIII of 1857			Act XIII of 1857			Act XIII of 1857			Act I of 1878			Total			Act XIII of 1857			Act XIII of 1857			Act XIII of 1857			Act I of 1878			Total	

**FORM No 27**  
*Statement of shops sold under the auction system*

Serial number	Name of licensee	Locality of shop	Period for which license is granted	Amount of license fees.	Amount of license fees paid	Amount of license fees remaining outstanding
1	2	3	4	5	6	7

*N B*—The shops should be arranged departmentally and then alphabetically The departmental order will be, firstly, country spirits, secondly, tur, thirdly, drugs, and lastly, opium

**FORM No 28**  
*Statement of shops licensed under the fixed fee system*

Serial number	Name of licensee	Locality of shop	Date of issue of license.	Period for which the license has been granted	Amount of license fees	Amount of license fees paid	Amount of license fees remaining outstanding
1	2	3	4	5	6	7	8

*N B*—The shops should be arranged departmentally and then alphabetically



## FORM No 30.

*Report of cases instituted for offences against the Excise and Opium laws.*

1	2	3	4	5	6	7	8	9	
Name, caste and occupation of accused.	Section and clause of the Act under which charged	Substance of charge and quantity of contraband article seized	Sentenced to—		Amount of fine realized	Amount of forfeiture realized	Amount of reward paid or ordered	Date of payment, or reason for non payment of reward	Remarks
			Imprisonment, simple or rigorous	Fine					
				Rs a p	Rs p	Rs a p			

NOTE.—(1) In cases of illicit manufacture of country spirits, answers should be given in column 9 to the following questions by quoting the letter against the questions only —

- A —Is there any reason to suppose that the licensed vendor in whose circle the illicit still was found connived at the manufacture?  
 B —Does the shop, within the circle of which the still was found, belong wholly or partly to a distiller, *Ismafarra* or openly?  
 C —Has the shop been hitherto taking a suspiciously small quantity of duty paying liquor?  
 D —Has any action been taken under section 53, Act VII of 1896?

E —Has the chankidār in whose *halqa* the illicit still was found been dismissed? If not, why not?

(2) In cases against cultivators of opium, the fact of the accused being an opium cultivator should be stated in column 1

District.

## FORM No 31

Statement of receipts and charges for the quarter ending  
190 .

1	2	3
Heads of receipts and charges	Rs a p	Remarks
<i>Receipts</i>		
I — Foreign spirits, { Duty License-fees (a) Wholesale (b) Retail		Rs. *On account of this district On account of
II — Malt Liquor —		...
III — <i>Ad valorem</i> duty on Methylated spirits of wine		.
IV — Country spirits { Duty* Distillery-fees License fees (a) Wholesale (b) Retail Farming system Outstill system		. . . . . . Total
V — Toddy —		† On account of this district
VI — Opium { Duty License fees		On account of
VII — Drugs { Duty † License fees		...
VIII — Miscellaneous — { Warehouse dues		.
Total	...	.
<i>Charges</i>		
1 Establishment		
2 Peons		Total
3 Temporary Establishment		
4 Fixed conveyance allowance		
5 Travelling allowance		
6 Rewards		
7 Contingencies		
8 Stationary charges		
9 Refunds		
Total		

NOTE — Differences between the quarterly issues of duty paid liquor and the realizations on account of duty in this statement should be explained here  
The price of opium sold to dispensaries at cost price, i.e., Rs 880 per seer is debitable to "II Opium" and should not appear in this account  
Rewards paid in opium cases are debitable to "X Opium" and should not be included in this return The payments should however be shown in a note at foot

*Treasury Officer's verification*

Certified that I have compared the figures under each head in column 2 of this statement with the figures under the same head in the Treasury Accounts and that they agree (or) if there be any discrepancies between the two accounts, that they agree with the following exceptions

Date

Treasury Officer



## FORM No 32.

*Statement showing the consumption of country spirits in districts under the distillery system for the quarter ending 190 .*

Particulars	L P Gallons	U P Gallons	Total in terms of L P Gallons
1	2	3	4
Total duty paid issues from distillery and bonded warehouse			
Add duty-paid imports .. .. .			
Total			
Deduct duty-paid exports .			
Net consumption			

## FORM No 33

*Statement showing the consumption of opium for the quarter ending 190*

Particulars	Sérs	Duty	Remarks
1	2	3	4
Balance		Rs	
Received during the quarter .. .. .			
Total ..			
Sold to treasurer at .. .. .			
Ditto at .. .. .			
Sold to licensed vendors at .. .. .			
Transferred to other districts .. .. .			
Total ..			
Balance ..			

## FORM No 34.

*Statement showing the consumption of hemp drugs for the quarter ending 190*

Particulars	Ganja	Charas	Bhang
1	2	3	4
	Sérs	Sérs	Sérs
Issues from local bonded warehouse .. .. .			
Import .. .. .			
Total ..			
Export .. .. .			
Net consumption .. .. .			





# FORM No. 37.

Statement of licenses granted for the retail and wholesale vend of English liquor during the quarter ending\_\_\_\_\_.

District.	Number.	Date of license.	Name of licensee	Locality of shop	Description of license		Rate per month		Period for which license is granted.	Remarks.
					Wholesale	Retail	Wholesale	Retail		
1	2	3	4	5	6	7	8	9	10	11



# FORM No 39.

Statement of petty cases of opium smuggling from British Provinces and from Native States in which convictions have been recorded, for the half-year ending \_\_\_\_\_ 19

1	2	3	4	5	6	7	8
Name of district.	Name and residence of accused	Quantity and description of smuggled opium seized	Province or Foreign State or village (if known) whence the opium was brought.	As shown by the evidence	Supposed destination of the opium	Whether brought by Railway	Designation of convicting Magistrate, date of conviction, punishment inflicted, and rewards paid with any remarks which the local authorities desire to offer
		<div> <div>Nars</div> <div>Chhatals</div> <div>Tola</div> <div>Mashu</div> </div>	<div> <div>As stated by accused</div> <div>As shown by the evidence</div> </div>				

N B —The statement submitted to the Board is in the same form

Dated \_\_\_\_\_ 19

Magistrate



## FORM No. 42

## Budget estimates of receipts and charges.

## RECEIPTS—HEAD V.

No	Particulars	Actuals of 19	Budget estimates		Compared with 19		Explanation of increase or decrease
			19 <sup>ns</sup> sanctioned	19	Increase	Decrease	
1	2	3	4	5	6	7	8
	<i>License and distillery fees and duties for the sale of liquors and drugs—</i>						
1	Foreign liquors (including Indian made foreign spirits)—						
	1 License fees—						
	(a) Wholesale ...						
	(b) Retail ..						
	2 Still head duty						
2	Country Spirits—						
	1 Licenses fees—						
	(a) Wholesale .						
	(b) Retail .	...					
	2 Distillery fees ..	..					
	3 Still head duty	..					
	4 Farms and outstills						
3	Toddy Revenue—						
	1 License fees—						
	(a) Licensefee						
	(b) Tax on trees tapped						
4	Opium and its preparations—						
	*2 Gain on sale proceeds of excise opium, difference between selling price (Rs 16 to 18 a sér) and cost price (Rs 8 8 0 a sér), the latter being credited to II, Opium						
5	Other drugs, gánja, bbáng, &c —						
	1 License fees						
	2 Duty						
	3 Warehouse dues						
6	Fines, confiscations and miscellaneous (excluding fines imposed by criminal courts)—						
	1 Fines under the Opium Act						
	2 Fines under the Excise Act						
	3 Other items						
	Total, Excise Receipts						

\* It should be noted in the last column how many sérs of opium are expected to be sold at the different rates, i.e., Rs. 7-8 0, Rs. 8 8 0 and Rs. 9 8 0, in the ensuing year for which the budget is prepared

A B—The Provincial Budget submitted by the Commissioner of Excise is in the same form



## EXPENDITURE—GRANT 7

Particulars		Actuals of 19	Budget Estimate		Compared with 19		Explanation of increase or decrease
1		2	19 as sanctioned	19	Increase	Decrease	7
EXECUTIVE							
Numbers	DISTRICT EXECUTIVE ESTABLISHMENT						
	ESTABLISHMENT						
19	Kummun Division } Clerks (Rs 50 and under), Servants Supplies and Services						
19							
Rewards							
CONTINGENCIES							
Office Expenses and Miscellaneous (contract)							
Service postage							
Country stationery, including that used in distilleries and ware house							
Hot and cold weather charges							
Carriage of opium							
Compensation for closing liquor shops during the passage of troops							
Telegram charges							
Rates and taxes							
Purchase and repair of furniture							
Cloth for bastahs							
*Other petty contingencies and miscellaneous							
Total Contingencies							
Total District Executive Establishment							
DISTILLERIES							
Numbers	Salaries						
	Inspectors of Excise (Rs 100), (Rs 75)						
19	ESTABLISHMENT						
19	Clerks (Rs 50 and under)						
	Peons						
	Temporary Establishment						
	Allowances						
	Fixed allowance						
	Travelling allowance						
	Total Establishment						
GRAND TOTAL							
(1) Refunds and Drawbacks							

DISTRICT

Dated

19

}

\* Details of expenditure under this head should be given in the last column

Collector



## FORM No 44

*Indent for forms.*

Department and number of forms on register	Average annual consumption for the past three years	Number of copies received on last indent	Number at present in stock	Number now indented for	Remarks
	2	3	4	5	6
1					



## FORM No. 46.

## APPENDIX A

Comparative Statement of real receipts and charges on account of excise for the year ending 30th September 19 .

1	2	3	4	5	6	7	8	9
	Details of real receipts during the year from—							
Total of previous year,	Imported liquor	Spirits manufactured in India paying duty at higher rate than ordinary country spirits			Malt liquor manufactured in India after the European method	Ad valorem duty on domestic spirits of wine	Country spirit and fermented liquor	
	Licence fees.	Duty	Licence fees.	Total.			Ordinary country spirit	Distillery fees
	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs
10	11	12	13	14	15	16	17	18 19
Details of real receipts during the year from—								
Country spirits and fermented liquor					Opium and its preparations including poppy heads			
Ordinary country spirit					Duty			
Licence fees on distillery liquor	Total distillery liquor	Receipts in outstall areas	Receipts in farming areas.	Total ordinary country spirit (column 11 plus columns 12 and 13)	Native fermented liquor ( <i>chir, sandis, darbat, &amp;c</i> )	Treasurer and his agents.	Non official vendors, farmers and druggists	Total
Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs

# FORM No 46—(concluded).

## APPENDIX A

Comparative Statement of real receipts and charges on account of excise for the year ending 30th September 19 .

Comprehensive Statement of Receipts and Disbursements												
20	21	22	23	24	25	26	27	28	29			
Drugs other than opium												
Duty			Total		License fees and warehouse dues	Fines	Forfeitures	Miscellaneous	Total			
Ganja	Charas	Bhang	Rs.	Rs.						Rs.	Rs.	Rs.
	Rs.											
Total of previous year												
30	31	32	33									
Grand Total	Total charges as in Imperial Form II	Net revenue of the year	Remarks									
	Rs.	Rs.	Memo A		Memo B		Memo C		Memo D		Memo E	
Rs.	Rs.	Rs.	Cost of police guards		Showing excise systems in force		Area in square miles		Population		Issues of opium to Native States	
			19	19	19	19	Systems	Ordinary	Modified	Outstills	Issues of opium to dispensaries	Issues of opium to Native States

N B —The details of real receipts will correspond with the figures shown in column 21 of Appendix C, with the following exceptions  
 Column 8 —The duty in this column will be calculated from the figures of consumption as shown in columns 3 and 5 of Appendix B  
 Columns 16 and 17 —Similarly, the figures in these columns will be calculated on the consumption, as shown in columns 10 and 11 of Imperial Form IV, plus the duty on opium issued to Native States  
 Columns 21 and 22 —The figures in these columns will be obtained by applying the appropriate rates of duty to the net imports of drugs, as shown in columns 15(a) and 16(a) of Imperial Form IV

## FORM No. 47

## APPENDIX B

Comparative Statement of consumption of country spirits and Rosa rum for the year ending 30th September 19

1	2	3	4	5	6	7
Number of gallons of country spirits consumed during the year						
	19 -19 .		19 19 .			
L. P.	25° U P		L P	25° U P	19 -19	19 -19
8	9	10	11	12	13	
Details of issues of country spirits and Rosa rum						
Issues of country spirits from distilleries at L P		Issues of country spirits from bonded warehouse at L P			Issues of rum, spirits of wine and other liquors (for Shabjahanpur only)	
19 19	19 19	19 -19	19 -19 .			
Gallons		Gallons				

N.B.—Columns 8 and 9 should show the issues of *locally manufactured* spirits only. Spirits imported under bond from another district for deposit in the distillery and issued, on payment of duty therefrom should be shown in columns 10 and 11.

The entries in columns 6—7 will be obtained from the statements of exports (Form No. 12, Appendix I, columns 5 and 6) supplied by the Collector of Shabjahanpur.

## Statement showing demands, collections, refunds, remissions and balances of excise revenue for the year ending 30th September 19 .

1	2	3	4	5	6	7	8	9	10
Heads of receipts	Demands			Collections					
	On account of previous years	On account of year under report	On account of ensuing year	On account of previous years.	On account of year under report			On account of ensuing year	Total of columns 5, 7 and 9
	Rs.	Rs.	Rs.	Rs.	In advance	During the year.	Total	Rs.	Rs.
License fees, farming system	...								
Ditto, outstall ditto	...								
Ditto, for retail vend of country spirits, distillery system	...								
License fees, wholesale vend system.									
Stillhead duty (country spirits)									
Distillery fees									
License fees for wholesale vend of English liquor									
License fees for retail vend of English liquor									
Duty on spirits manufactured after the English process—									
(a) Rum	...								
(b) Denaturalized spirits	...								
(c) Malt liquor	...								
Tides, sundries, &c	...								
Hemp drugs—									
(a) License fees	...								
(b) Duty	...								
(c) Warehouse dues	...								
Price of Government opium	...								
License fees for vend of opium	...								
Fines, forfeitures and miscellaneous	...								
Total	...								





# FORM No 49.

## APPENDIX D

*Return of cases of breaches of the Excise Act for the year ending 30th September 19 .*

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Total of previous year	Cases filed during the year						Persons tried				Fines and forfeitures		Rewards paid to informers and captors
	Illegal manufacture of spirit (section 15, Act XII of 1896)	Illegal introduction of liquor (section 46 (a) and (c), Act XII of 1896)	Spirit and fermented liquor	Intoxicating hemp drugs	Others.	Total	Convicted	Acquitted	Rigorous.	Imprisoned	Imposed	Realized	

## FORM No. 50.

## Appendix B.

## Return of cases of breaches of Opium Laws for the year ending 30th September 19 . . .

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Cases filed during the year.													
	Breaches of opium laws by poppy cultivation (see form 1b, Act No. 117 of 1867, Act 1 of 1878.)	Illegal manufacture, possession or sale of opium	Illegal transport, importation or exportation of opium	Others.	Total	Convicted.	Acquitted.	Imprisoned.		Imposed	Realised.	Rewards paid to informers and captors.	Remarks.
								Rigorous.	Simple				
Total of previous year.										Rs.	Rs.	Rs.	

## FORM No. 51.

## APPENDIX Y

*Statistics of consumption of country spirits, license-fees and incidence of license-fees in urban and rural distillery tracts for 19 -19 .*

1	2	3	4	5	6	7	8	9
	Urban (i.e., all towns with over 10,000 inhabitants and all towns in which a Municipal Act is in force)							
	Towns with 50,000 inhabitants or over				Other towns			
	Population of the distillery tract	Consumption in gallons, L. P.	License-fees	Incidence of license fees per gallon	Population of the distillery tract	Consumption in gallons, L. P.	License fees	Incidence of license fees per gallon
			Rs	Rs a p			Rs	Rs a p
Total of previous year								
10	11	12	13	14	15	16	17	18
	Rural localities				Total			
	Population of the distillery tract	License fees.	Incidence of license fees per gallon	Population of the distillery tract	Consumption in gallons, L. P.	License fees	Incidence of license fees per gallon	
			Rs a p			Rs	Rs a p	
Total of previous year								

*N.B.—Under columns 2, 3, 4 and 5, the figures for each town of 50,000 inhabitants or over should be shown separately.*

## FORM No. 52

## APPENDIX G

Statistics of retail sale of opium by non-official vendors for 19 -19

1	2	3	4	5	6	7
	Sérs of opium sold	Cost price to vendors of opium	License fees	Total	Incidence per ser	Remarks
		Rs	Rs	Rs	a p	
Total of previous year						

## FORM No. 53

## APPENDIX H

Statement showing the imports of different descriptions of gánja and charas in the bonded warehouse during the year 19

Descriptions of drugs	19 19	19 -19	Remarks
1	2	3	4
<i>Ganja</i>			
<i>Baluchar</i>			
Flat, large twig	.		
Flat, small twig			
Round form	..		
Chúr			
<i>Pathar</i>			
Total	.		
Central Provinces	.		
Gwalior	.		
Bundelkhand States	.		
Total	...		
Total, <i>Ganja</i>	...		
<i>Charas</i>			
Central Assam	...		
Nepales	...		
Kumaun grown	...		
Total	..		

# FORM No 54.

INTERNAL FORM No. I.

Excise revenue and net revenue of 19 -19 .

APPENDIX I—(continued)

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19											
Details of gross receipts during the year from—																													
Spirits manufactured in India paying duty at higher rates than ordinary country spirits						Ordinary country spirits						Native fermented liquors (sari, sarda, darda, etc.)																	
Imported liquor	Male liquor manufactured in India after the European method		Ad valorem duty on de-naturalized spirits of wine		Duty on distillery liquor	Rs	License fees on distillery liquor	Rs	Total, ordinary country spirits (col 11 plus col 12 & 13)	Rs	Receipts in farming areas	Rs	Total, ordinary country spirits (col 11 plus col 12 & 13)	Rs	Receipts in outstill areas	Rs	Total, ordinary country spirits (col 11 plus col 12 & 13)	Rs											
	License fees	Duty	License fees	Total																									
Total of previous year	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs											
20	21	22	23	24	25	26	27	28	29	30	31	32																	
Details of gross receipts during the year from—																													
Drugs, other than opium						Fines, forfeitures and miscellaneous						Total charges as in Form II																	
Duty			License fees and warehouse dues			Total			Fines			Forfeitures			Miscellaneous			Total.			Grand Total			Net revenue in the year			Remarks		
Ganja	Charas	Bhang	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Total of previous year																													



IMPERIAL FORM NO III

Manufactories, licenses and shops for 19 -19 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total of previous year																																																					
Manufacture of liquor						Number of—		Vend of liquor and drugs.																																																																												
Country spirit distilleries						Number of shop licensed to sell by retail																			Number of special licenses for retail sale of liquor otherwise than in ordinary retail shop, e g, hotels, refreshment rooms and steamers						European liquor imported or manufactured in India				Number of wholesale licenses for sale of—				Hôtels				Resorts and rooms				Dak bungalow		Total		Whole year		Part of year		Total		Distillery tract		Outstill tract		Total		Country fermented liquor (carr, &c)		Raw opium		Madat and chandu and other preparations of opium		Total of columns 24 and 25		For medical purposes, drug		Gates, chemicals and the like		Canna		Charras		Blang		Total		Drugs, other than opium	
																									Central distilleries, public or private		No of stills		Outstills.		Contract stills		European liquor imported or manufactured in India		Country spirit,		Country fermented liquor (carr, &c)		Opium and its preparation.		Drugs, other than opium		Hôtels		Resorts and rooms		Dak bungalow		Total		Whole year		Part of year		Total		Distillery tract		Outstill tract		Total		Country fermented liquor (carr, &c)		Raw opium		Madat and chandu and other preparations of opium		Total of columns 24 and 25		For medical purposes, drug		Gates, chemicals and the like		Canna		Charras		Blang		Total		Drugs, other than opium	



IMPERIAL FORM NO 17

*Duty and consumption of 19 -19 .*

1	2	3(a)	3(b)	4	5	6	7	8	9
	Spirits manufactured in India paying duty at higher rates than ordinary country spirit			Malt liquor manufactured in India according to European method		Country spirit issued from central distilleries, public or private			
	Number of Imperial gallons issued	Average strength per gallon	Rate of duty per Imperial gallon of L P	Imperial gallons	Rate of duty	Issues in Imperial gallons			
Total of previous year			Rs n p		Rs n p	Proof spirit.	At strength of 25 U P	Equivalent at L, P of the total of columns 6 and 7.	Rate of duty Rs. a p
10	11	12	13	14	15	15(a)	16	16(a)	17
Opium and its preparations									
Issues in sérs from Government Treasuries									
Ex officio vendors	Non official licensed vendors.	Total.	Wholesale price at which sold to retail vendors in each district	Retail average price at which retail vendors sell	Ganja	Charas		Duang	Remarks
					Rate of duty	Amount sold by retail in sérs.	Ratio of duty	Amount sold by retail in sérs.	
Total of previous year					Rs		Rs		

# FORM No 58.

IMPERIAL FORM No V.

## Incidence of consumption of 19 -19

APPENDIX I—(continued)

183A

1	2	3	4	5	6	7	8
Population							
Total of previous year	Urban (i.e., of all towns with over 10,000 inhabitants, and all towns in which a Municipal Act is in force)		Rural		Total	Country spirits, column 22 of Form III	Country fermented liquor, column 23 of Form III
	Muhammadians	Hindus and others	Muhammadians	Hindus and others			
9	10	11	12	13	14	15	
Retail shop for sale of—		Excise receipts per 10,000 of total population to nearest rupee					
Drugs		From spirits and fermented liquor		From opium and its preparations		From drugs, other than opium	
Opium and its preparations, column 26 of Form III		Other drugs, column 31 of Form III.				Net excise revenue from all sources per 10,000 of total population	
Total of previous year						Remarks.	

N B.—Column 11 Add together the figures shown in columns, 2, 5, 6, 7, 14 and 15 of Appendix A, and divide the sum by column 6 of this statement, omitting the last four figures

12 Column 19 of Appendix A divided as before.

13 " 24 ditto

14 " 32 ditto.

## FORM No. 59

*Statement showing the settlement of country spirits under the distillery or outstill system for the year*

Serial number	Country liquor shops Name	Name of proposed licence	Average of three years preceding current year		Current year		Year under report	Variation in column 8 compared with column 7		Remarks
			Gallons L. P.	Licence fees	Gallons (estimate) L. P.	Licence fees contracted for		Increase	Decrease	
1	2	3	4	5	6	7	8	9	10	11
				Rs		Rs	Rs	Rs	Rs	

- (a) This form is intended for ordinary distillery and outstill systems only. Where both these systems are in force, the settlements for the one should not be shown in continuation of the other on the same form, but separate sheets should be used for each, and the heading as to system altered accordingly.
- (b) The shops should be shown by taluqa with a fresh serial number, the name of the taluqa being written in red ink in the middle. In ordinary distillery system the retail shops of each taluqa are to be first entered, and after them the wholesale shops with a fresh serial number.
- (c) The total number of shops of each kind in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 11.
- (d) Column 6 will include the actual gallonage up to the date of settlement, plus the estimated gallonage for the remainder of the current year, both being rendered to terms of London Proof.
- (e) Columns 4 and 5 will be left blank in the case of outstills.

FORM No 60

Statement showing the settlement of farms of country spirits, drugs, opium and tarr.

Local area of farm, (i.e., whole district, tahsil, pargana, &c)	Name of proposed contractor	Number of shops		Amount of license fees			Variation in column 7 compared with column 6		Remarks
		Current year	Year under report	Average of three years immediately preceding the current year	For current year	For year under report	Increase	Decrease	
1	2	3	4	5	6	7	8	9	10
				Rs	Rs	Rs	Rs	Rs	

- N.B.—(a) This form is intended for farms of all sorts, viz., drugs, opium, tarr and country spirits (farming as well as modified distillery system). Separate sheets must, however, be used for each kind. No two different kinds of farms should be shown on the same sheet in continuation of each other. The heading should be altered accordingly.
- (b) In the case of opium, the quantity of opium purchased by non-official licensed vendors and in the case of drugs, the net consumption of *ganja* and *charras* respectively, or an average of the three years immediately preceding the current year, should be noted in column 10. In the case of the modified distillery system, the issues of spirits in terms of London Proof should be noted in the same column.
- (c) Any variation between columns 3 and 4 should be invariably noted and explained in column 10.

## FORM No. 60A

Statement showing the settlement of *tāri* shops for the year

Serial number	Tāri shop	Name of proposed licensee.	Amount of annual license fees		Variations in column 5 compared with column 4		Number of trees tapped in preceding year	Remarks
			For current year	For year under report	Increase	Decrease		
1	2	3	4	5	6	7	8	9
			Rs	Rs	Rs	Rs		

*N B*—(a) The shops should be shown by tahsils with a fresh serial number for each tahsil, the name of the tahsil being written in red ink in the middle.  
 (b) The total number of shops in column 1 should be compared with the corresponding number in the year preceding, and any variations invariably noted and explained in column 9.  
 (c) Column 8 will be filled up only in districts where the tree tax is in force

# FORM No. 61.

## Statement showing the settlement of opium shops for the year

APPENDIX I—(continued).

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Opium shops.	Serial number.	Name.	Name of proposed licensee.	Amount of annual license fees		Variation in column 5 compared with column 4		Quantity of opium purchased by non-official licensed vendors (average of the three years immediately preceding the current year)	Remarks
				For current year	For the year under report	Increase.	Decrease		
	1	2	3	4	5	6	7	8	9
				Rs	Rs.	Rs.	Rs.	Sgrs	

*NB*—(a) The shops should be shown by taluqas with a fresh serial number for each taluq, the name of the taluq being written in red ink in the middle  
 (b) The total number of shops in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 9

## FORM No 62

Annual statement of gross Excise receipts and charges  
for the city of \_\_\_\_\_ for \_\_\_\_\_

Heads of receipts and charges	
1	2
<i>Receipts</i>	
English spirits (a) . . .	..
Malt liquor . . .	..
Country spirits (a) . . .	..
Total . . .	..
Hemp drugs (b) . . .	..
Others (c) . . .	...
Opium, excise . . .	..
Total gross receipts . . .	..
Total, exclusive of opium . . .	..
<i>Charges</i>	
Cost of opium . . .	..
Other charges . . .	..
Total . . .	..
Net receipts exclusive of opium . . .	..
Ditto including opium . . .	..
Total net receipts . . .	..

(a)—Includes license fees as well as duty

(b)—Under this head the license fees and duties on account of all kinds of hemp drugs should be shown

(c)—Should include license fees for tarr and opium, and fines, forfeitures and miscellaneous.

## FORM No 63.

List of Excise defaulters, and persons ineligible for future  
Excise contracts

Name.	Parentage	Caste	Residence		Contract bid for, or granted, and district	Loss to Government in consequence of default	Remarks.
			District	Town, village and taluq			
1	2	3	4	5	6	7	8

N B—The provincial printed list supplied by the Commissioner of Excise is in the same form

FORM No. 64.

List of sanctioned shops unsold at settlement.

Serial number	Tahsil or pargana	Locality of shops or farm	License fees for the previous year	Remarks
1	2	3	4	5

FORM No 65.

Statement of Excise processes issued and fees realized during the year

	Month.	1				Number of writs	Amount realized			
		1					3			
								Rs	4	p
October 190	..	..	..	..	..	2				
November	..	..	..	..	..					
December	..	..	..	..	..					
January	..	..	..	..	..					
February	..	..	..	..	..					
March	..	..	..	..	..					
April	..	..	..	..	..					
May	..	..	..	..	..					
June	..	..	..	..	..					
July	..	..	..	..	..					
August	..	..	..	..	..					
September	..	..	..	..	..					
					Total					



## FORM No 70

Statement of opium despatched over the Rájpútána-Malwa Railway through Agra in 19—

Despatching line of Railway	Station from	Station to	Name of consignor	Name of consignee	Weight of consign- ment.	Number and date of—				Passport or rāzanāh			Remarks
						Railway receipt	Invoice			11	12	13	
1	2	3	4	5	6	7	8	9	10	No	Date	Designation of issuing officer	14
					Mds	No	Date	No	Date				

## FORM No 72

Statement of passes issued for the import of hemp drugs into the Rámpur Native State for the quarter  
19

Date of pass	Amount of drugs for which pass is granted	Place from which imported	Name of importer	Amount actually imported	Remarks
1	2	3	4	5	6





## FORM No. 74.

Statement of issues of opium from the Ghazipur opium factory to treasuries in the United Provinces

Treasury	Indent for year ending	Supplied during month of	Supplied previously	Total supplied on the indent.	Balance due on the indent	Remarks
1	2	3	4	5	6	7
	M   s	M   s	M   s	M   s	M   s	

## FORM No. 75.

Return of permits authorizing the passage of opium from one Native State either in Central India or Rájpútána, to another Native State in the Central India Agency by the Indian Madland Railway for the year ending 30th September 190 .

Station	Station	Number and date of permit	Name of consignor	Weight of opium as per permit	Officer signing the permit	Name and address of consignee	Remarks.
From	To	No   Date					
1	2	3   4	5	6	7	8	9
				M   s			

## FORM No. 76.

Return showing the import of opium into stations on the Jhánse-Manakpur, Jhánse-Lalitpur and Jhánse-Gwálior sections of the Indian Madland Railway for the Excise year ending 30th September 190 .

Week ending	From station	To station	Sender's name.	To whom consigned	Number of chest	Actual weight.	Weight charged
1	2	3	4	5	6	7	8
						M   s   c	M   s   c

## FORM No 77.

Statement showing the receipts on account of excise process server's fees under XVIIA Law and Justice in the United Provinces for the year 190 .

Division	Dis- tricts	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	January	Feb- ruary	March	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p
Total .														

## FORM No. 78.

Last of non-gazetted officers who will attain the age of 55 years, or whose extension of service after attainment of that age will expire during the next financial year.

Name of office	Name of incumbent	Designation	Date of birth	Date of attaining 55 years	Extension.			Remarks
					No and date of order	Period of extension	Date of expiry of extension	
1	2	3	4	5	6	7	8	9

## FORM No. 79

*Notice of wholesale prices of gánja and charas*

Notice is hereby given to wholesale vendors of drugs that the wholesale prices of different kinds of *gánja* and *charas*, at Nugaon in the Rajshahi district, Bengal, at Khandwa in the district of Nimar in the Central Provinces and at Amritsar and Hoshiarpur in the Panjáb, in the month of \_\_\_\_\_ were as under.—

Commissioner of Excise, United Provinces.

		From Rs		to Rs		per maund (standard)
Nugaon, district Rajshahi, Bengal	{ Gánja, flat, large twig					
	{ Gánja flat small twig	„	Rs	„	Rs	„
	{ Round gánja	„	Rs	„	Rs	„
	{ Chur gánja	„	Rs	„	Rs	„
Khandwa, dis- trict Nimar, Central Prov- inces	{ Pathar gánja	„	Rs	„	Rs	„
Amritsar, Panjáb	{ Charas	„	Rs	„	Rs.	„
Hoshia- pur, Pan- jáb	{ Charas	„	Rs.	„	Rs	„

## FORM No. 80.

Comparative statement showing the consumption of country spirits, coarse opium and hemp drugs  
for the quarter ending \_\_\_\_\_ 190 .

Division	District	Country spirits				Excise Opium			
		For the quarter ending		Up to the end of the quarter ending		For the quarter ending		Up to the end of the quarter ending	
		1900-1901	1901-1902	1901-1902	1902-1903	1900-1901	1901-1902	1901-1902	1902-1903
1	2	L. P. Gallons.	L. P. Gallons	L. P. Gallons	L. P. Gallons	Sórs	Sórs	Sórs	Sórs
		3	4	5	6	7	8	9	10
	GRAND TOTAL,								
Division	District	Hemp Drugs				Up to the end of the quarter ending			
		For the quarter ending		Up to the end of the quarter ending		1900-1901		1901-1902	
		1900-1901	1901-1902	1901-1902	1902-1903	Gánja	Charas.	Gánja.	Charas
1	2	Chams	Bháng	Bháng.	Bháng.	Sórs	Sórs	Sórs	Sórs
		12	13	14	15	16	17	18	19
	GRAND TOTAL,								

N.B.—The statement submitted to the Board by the Commissioner of Excise is in the same form.

# FORM No. 81

## Chart of Excise Sales, 190 -190 .

Notice is hereby given that the excise sales in the United Provinces of Agra and Oudh for the excise year 19 -19 will be held at the headquarters of districts on the dates shown in the annexed statement and subject to the conditions printed at foot hereof

Specimen forms of the licenses which will be issued can be seen and copies obtained, if necessary, on application to the Officer in charge of Excise

A list of sanctioned shops in the case of farms, &c, where the right of vend of drugs, opium or tarr, or the right of combined manufacture and vend of country spirits is farmed, is open to inspection by intending purchasers on application to the Officer in charge of Excise

The drugs contracts in the districts will be put up to sale this year

### Dates of sales.

Meerut Division		Agra Division		Rohilkhand Division		Remarks
District	Dates.	District.	Dates	District	Dates	
1	2	3	4	5	6	7
Dehra Dún and Chakráta Saháranpur Muzaífarnagar, Meerut Bulandshahr Aligarh		Muttra Agra Etah Etáwáh Mathpuri Farrukhabad,		Bijnor Moradabad Bareilly Sháhjáhánpur, Budaun Pilibhit		Sundays      Provincial Holidays



Allahabad Division		Benares Division		Gorakhpur Division		Remarks
District	Dates	District	Dates	District	Dates	
1	2	3	4	5	6	7
Cawnpore		Mirzapur		Azamgarh		
Patchpur		Benares		Basti		
Jhānsi	..	Ghazipur		Gorakhpur	..	
Lalitpur	..	Ballia				
Bānda	..	Jaunpur				
Allahabad	..					
Hamirpur	..					
Jaunpur						
Kumaon Division		Lucknow Division		Fyzabad Division		
District	Dates	District	Dates	District	Dates	
Naini Tāl	..	Lucknow		Fyzabad		
Almora	..	Unao	..	Gonda		
Garhwāl	..	Rae Bareilly		Bahraich		
		Sitápuri		Sultānpur		
		Hardoi		Partabgarh		
		Kheri		Barn Banki		

*Conditions of sales*

The sales will be made subject to the following conditions in addition to those specified in the forms of licenses

- (a) The Collector is not bound to accept the highest or any tender
- (b) The acceptance by the Collector of any tender is subject to the confirmation of the Commissioner of Excise or the Board of Revenue, as the case may be
- (c) In default of payment of the security instalment at the time of sale, the license will be re sold Should the price offered at the re sale be less than that tendered at the first sale, the difference will be recoverable from the person who made the higher tender
- (d) In case of drug farms, the licensed vendors will be required (unless it be especially agreed to the contrary, in writing), to sell such drugs only as they shall receive from, or with the consent and knowledge of the drugs farmer
- (e) In the case of opium licenses no refund is claimable on account of short weight of the opium cakes issued from the treasury
- (f) In districts in which either the farming system or the outstall system is in force, the liquor shall be coloured with sandal wood (*lal chandan*), the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver No liquor not so coloured shall be manufactured or sold in tracts under these systems
- (g) No liquor coloured with sandal wood or in imitation of such colouring shall be manufactured or sold in tracts in which either the ordinary or the modified distillery system is in force.

ALLAHABAD

The

*Commissioner of Excise, United Provinces*

## FORM No. S2

*Index of correspondence in the Excise Department*

Serial number	Number and date of letter	From and To	Subject	Substance of letter
1	2	3	4	5
			.	

## FORM No S3

*Budget estimate for Excise Buildings*

District.	Project or works	Amount, of estimate.	Outlay		Proposed grant in 190 -190	Orders	Grant finally ordered
			Actual to end of 190 -190	Probable during 190 -190			
1	2	3	4	5	6	7	8

## FORM No. 84.

Statement of gross excise receipts and charges for the year  
ending 30th September 19 .

Heads of receipts and charges.	Province of Agra, including City of Allahabad	Oudh, including city of Lucknow	Total	City of Allahabad	City of Lucknow.
1	2	3	4	5	6
<i>Receipts</i>	Rs	Rs.	Rs.	Rs	Rs
English spirits (a)					
Malt liquor					
Country spirits (a) ..					
Hemp drugs (b)					
Others (c) ...					
Opium, excise					
Total gross receipts					
Total, exclusive of opium,					
<i>Charges</i>					
Cost of opium ..					
Other charges					
Total					
Net receipts exclusive of opium					
Ditto including opium					
Total net receipts					

(a) Includes license fees as well as duty

(b) Under this head the license fees and duties on account of all kinds of hemp drugs will be shown

(c) Includes license fees for tári and opium, and fines, forfeitures and miscellaneous,

## FORM No. 85.

## STATEMENT A

*Estimate of the probable quantity and value of stores required from England during the official year 190 -190 .*

Description or class of stores	Actual expenditure for three years.			Probable estimated requirements for 190 -190		
	190 -190	190- 190	190 -190	Quantity	Rate	Value
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.		Rs	Rs.
Iron ... .						
Copper ...						
Machinery ..						
Canvas ...						
Iron mongery .						
Ordnance .						
Shot and shell						
Anchors . .						
Cable, &c.						
Stationery, &c., &c						

## FORM No. 86.

## STATEMENT B.

## Annual Statement of Expenditure on Stores for the official year

(I) Stores manufactured in Europe and obtained through the Secretary of State		(II) Stores manufactured in Europe, but purchased in India under paragraph 3 of Government of India, Financial Resolution No 185, dated 10th January 1883.							
Description or class of stores*	Total cost, including charges	Description or class of stores	Number or quantity	Actual cost in India			Estimated cost if obtained through India Office.		
				Average price or rate	Incidental charges, carriage, &c	Total cost.	Average price or rate	Incidental charges, freight, carriage, &c	Total cost.
1	2	3	4	5	6	7	8	9	10
	Rs			Rs	Rs	Rs	Rs	Rs	Rs
Chemicals									
Coal ..									
Machinery .									
Mint stores									
Printing materials,									
Stationery .									
(III) Stores manufactured in India and substituted for stores formerly imported through the Secretary of State									
Description or class of stores *	Number or quantity	Actual cost in India			Estimated cost if obtained through India Office			Difference	
		Average price or rate.	Incidental charges, carriage, &c	Total	Average price or rate	Incidental charges, freight, exchange, &c	Total cost	Gain	Loss.
1	11	12	13	14	15	16	17	18	19
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Agricultural implements									
Axes ..									
Bill hooks (as in Appendix C)									
Building and Engineering materials.									
Portland cement (and so on as in Appendix C)									

\* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under any of the headings given in this column or in Appendix C, should be separately entered under appropriate headings

## FORM No. 87.

Provincial indent for opium for the year \_\_\_\_\_.

District	Balance on 1st June 190	Quantity passed on indent for current year	Total of columns 2 and 3	Sales from 1st, June 190 to 31st December 19	Probable sales during 5 months of the year	Total of columns 5 and 6	Quantity indentified for	Quantity passed by Commissioner of Excise	Remarks
1	2	3	4	5	6	7	8	9	10
	Mds	Mds	Mds.	Mds	Mds.	Mds	Mds	Mds	

N.B.—The provincial estimate submitted to the Board of Revenue, Lower Provinces, is in the same form

## FORM No 88

Statement showing the quarterly distribution of opium to district officers in the United Provinces

District.	First instalment by 15th May 190 .	Second instalment by 15th August 190	Third instalment by 15th November 190	Fourth instalment by 15th February 190	Total
1	2	3	4	5	6
	Mds.	Mds.	Mds	Mds	Mds
	s	s.	s	s	s

## FORM No. 89.

## Consolidated indent for forms

Designation of officer to be supplied	District.	Number on registered list																			
		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		

## FORM No. 90.

## Leave statement of Excise Inspectors for 19 .

Name of absentee	Pay of absentee (rate per mensem)			Leave granted.				Leave allowance		Name of every per- son acting by reason of the absence	Actual substau- tive pay of acting officer	Acting allow- ance, monthly rate	Total of columns 9 and 12 for each absence	Remarks	
	Maxi- mum.	Mini- mum	Actual	Kind	Amount	Date of begin- ning of leave	Date of return (to be filled in when he returns)	Rate per mensem.	Amount for days of actual absence during current month						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

*Comparative statement showing the issues of spirits from the Rosa Distillery, in the Shahjānpur district during the year*

[illegible]



[illegible]

## FORM No. 92.

Comparative statement showing the details of spirits issued from the Rosa Distillery, in the Shikhyahampur district to certain provinces during the year

Provinces	Year	Rum and other spirits		Spirits of wine		Methylated spirits.		Total	
		Duty.	Gal- lons, London proof	Duty	Gal- lons, London proof	Duty.	Gal- lons	Duty	Gallons, London proof, Rum, &c, and Methylated
		3	4	5	6	7	8	9	10
1	2								
Ajmer ..	19—19								
Berar ..	19—19								
Central India ..	19—19								
Rajputana ..	19—19								
Kashmir ..	19—19								
Assam ..	19—19								
Native States ..	19—19								
Hyderabad Deccan ..	19—19								
Baluchistan ..	19—19								
Swat ..	19—19								
Total	19—19								

**FORM No. 93.**  
*Comparative statement of spirits issued from Rosa Distillery to districts in the United Provinces  
 during the year*

Districts	19 -19					19 -19				
	Rum and other spirits, London proof	Spirits of wine, London proof	Methylated spirits	Amount of duty		Rum and other spirits, London proof	Spirits of wine, London proof	Methylated spirits	Amount of duty	
1	2	3	4	5		6	7	8	9	
	Gallons drs	Ga llons drs	Gallons	Rs a p		Gallons drs	Gallons drs	Gallons	Rs a p	

*Statement of account of beer supplied on duty free to the Commissariat Department through agencies for the quarter*

1	2	3	4	5	6	7	8	9	10
Names of Agents and places of agency for supply to Commission	Balance of duty free malt liquor in actual stock at agency at close of last quarter.	Issues to agency of duty free malt liquor for Commission by brewery during the quarter	Rejected duty free malt liquor returned to agency by Commission	Total of columns 2, 3 and 4	Issues of duty free malt liquor to Commission from agency during the quarter	Rejected duty free malt liquor returned by agency to brewery during the quarter	Total of columns 6 and 7	Balance of duty free malt liquor actually in stock in agency at close of quarter Col 4 less Col 8.	Here state (1) the estimated quantity of malt liquor to be supplied at each station, under contract to Commission Department during current year, (2) the total quantity supplied to close of quarter, (3) the total quantity still to be supplied, and (4) explanation of excessive stock (if any) Here state also quantity of malt liquor issued direct to Commission and not included in column 3

## FORM No. 95.

*Statement of remission of irrecoverable Excise balance*

1	Name of shop and description of licensee	2	3	4	5	6		7	8	9	10
			When defaulted	Demand for the year	Amount paid as instalments, including advance	When	For how much	Amount realized by sale of defaulter's property	Total realizations (columns 5, 6 and 7)	Amount recommended for remis- sion (column 4, minus column 8)	Action taken for restitution of deficit, and reason for considering balance irrecoverable It should be stated whether it has been ascertained that defaulter has assets no other property movable or immov., the from which the balance can be realized

Dated \_\_\_\_\_ 19 .

Collector.

*Points to be noted at the inspection of shops by Excise Inspector**General*

1. Is the shop on the site specified at settlement? If not, has the change been sanctioned?
2. Does the shop appear to be a public nuisance? If so, why?
3. Is a sign-board hung up conspicuously at the entrance of the shop?
4. Is the license forthcoming at the shop and is it in force?
5. Did the holder of the current license hold a license for the past year also?
6. If not, what has become of the former licensee? Is there any reason to suspect him of illicit dealings?
7. Does the licensed vendor manage the business himself? If not, is the name of the sales-man entered in the license?
8. What is the distance of the nearest shop of the same kind in each direction?
9. Does the vendor make sales elsewhere than at the licensed shop?
10. Are sales made on credit?
11. Are payments in grain usual?
12. What are the working hours of the shop?
13. Is there any complaint of competition either illicit or from other licensed shop?

*Country spirits. Distillery system*

14. Is there any evidence of increase in drunkenness? If so, what?
15. In what quantities is liquor generally sold?
16. State from actual testing of the liquor in stock, the different strength at which spirit is sold to the public.
17. State the price at which spirits at each strength is sold as ascertained from—
  - (1) the vendor himself, and
  - (2) from others
18. Is spirit ever diluted with water and consumed on the premises?
19. Are consumers believed to drink spirit at the strength at which they purchase it at the shop or are they believed to dilute it?
20. What is the average number of gallons sold at each strength in a month?

21. What is the average incidence of the license fees per proof gallon on the consumption? If the incidence is unduly high, the reason should be stated.

NOTE.—When the incidence is unduly high in a single year, it is usually accounted for by a fancy price having been paid owing to competition or other causes, or to the consumption having fallen off from special causes. When the incidence continues high for several years, the sale of illicit liquor by the vendor is indicated or the existence of high prices due to a monopoly.

22. Note date on which supplies were last received and the source of supply.

23. If spirit is obtained from a wholesale shop what is the price paid by the retail vendor per gallon of each strength as stated (a) by the wholesale vendor, (b) by a retail vendor?

### *Outstills.*

24. What is the capacity of the still worked?

25. Is the still of earthen-ware or of metal?

26. What is the material used?

27. How many times does the vendor appear to distill daily.

28. What are the working hours of the outstill? Is distillation carried out at night at any season of the year?

29. What is the strength of the spirit produced and sold?

30. State as accurately as can be ascertained the cost of production.

31. What is the selling price of liquor?

32. Does the vendor sell spirit elsewhere than at the outstill? What evidence was there on the point?

33. Does the vendor sell the produce of his own still or does he bring the spirit from another still?

34. Is the stock of spirit in the shop coloured with sandal wood? Is the colouring done in the process of distillation?

### *Opium and Drugs*

35. What is the quantity of opium or drugs in stock? Do the drugs show signs of adulteration?

36. When was the last supply obtained?

37. Are shop accounts in opium shops regularly and properly maintained? If maintained in drug shops, were they produced for inspection?

38. Does the vendor conduct any other business? If so, what?

39. What is the average monthly consumption? Do the license fees in the case of opium shops appear to be fair?

40 What is the price at which the retail vendor receives his opium or drugs from the farmer (if any)? Does he receive a percentage on the sale or does he receive pay, or has he to pay fees to the farmer?

41. What is the retail price as stated (a) by the vender, (b) by others?

42. Is there any suspicion of illicit importation or cultivation?

43 Does *bhang* grow spontaneously? Are licenses taken out for collection? Are sales reported to patwáris?

*Tári.*

44 Are *tári* trees numerous?

45 Do vendors find any difficulty in obtaining permission to tap trees? What is the price usually paid to owners of trees?

46. What is the price of *tári* to consumers?

47 Are the vendors resident of the villages in which they hold their shops?

48. Is there any suspicion that owners tap trees for their own consumption?